

TIPTON ELEMENTARY SCHOOL DISTRICT REGULAR BOARD MEETING AGENDA

Tuesday, March 1, 2022
7:00 p.m. District Cafeteria

1. CALL TO ORDER – FLAG SALUTE

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

2. PUBLIC INPUT:

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

2.1 Community Relations/Citizen Comments

2.2 Reports by Employee Units CTA/CSEA

2.3 Correspondence

Review of First Period Interim Report 2021-2022

2.4 Correspondence

Approval of Plans from Department of General Services

2.5 Student Comments - Character Counts

3. CONSENT CALENDAR: Action items:

3.1 Minutes of the Regular Board Meeting – February 1, 2022

3.2 Conference, Field Trip, Fund Raiser and Facilities Requests

4. ADMINISTRATIVE: Action items:

4.1 2022 Delegate Assembly Ballot Subregion 12-A (Tulare County)

4.2 Consolidated Application Winter 2021-2022

4.3 Annual Audit Agreement with M. Green and Company LLP

4.4 School Calendar 2022-2023

4.5 Quarterly Board Policy – December 2021

4.6 Updating Policy Titles

4.7 Policy Deletions

4.8 Heat Illness Prevention Plan

4.9 Agreement with SchoolWorks, Inc.

4.10 Resolution 2021-2022-07 California Preschool, Transitional Kindergarten and Full Day Kindergarten Facility Grant Program Application

5. FINANCE: Action items:

5.1 Vendor Payments

5.2 Budget Revisions

5.3 2nd Interim Report 2021-2022

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

6.1 MOT--FOOD SERVICE—PROJECTS

6.2 Tipton Solar Plant Annual Report

6.3 Updating Policy Numbers

7. **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.**

7.1 Education Code 35146

Student transfers, inter District etc.

7.2 Government Code Section 54957

Public Employee Discipline/Dismissal/Release/Complaint

7.3 Government Code Section 54957

Public Employee Appointment/Employment

Title: Instructional Aide

8. **RECONVENE TO OPEN SESSION**

9. **REPORT OUT FROM CLOSED SESSION**

10. **ADJOURNMENT**

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

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

Agenda Posted: February 25, 2022

2. PUBLIC INPUT:

2.3 Correspondence

Review of First Period Interim Report 2021-2022

Tulare County Office of Education

Committed to Students, Support & Service

RECEIVED FEB 02 2022

January 18, 2022

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

SUBJECT: REVIEW OF FIRST PERIOD INTERIM REPORT, 2021-22

Dear Stacey:

The county office has reviewed the 2021-22 First Period Interim Report of the Tipton School District, and will be able to certify to the California Department of Education that the district has submitted a positive report for the period ending October 31, 2021.

We find that these documents reflect a satisfactory fiscal position and indicate the district will be able to meet its financial obligations during this fiscal year and the two subsequent years as certified by your governing board. We thank you for the timely filing of your Interim Report with our office. The efforts of your staff in the preparation and submission of this report along with the supporting documentation is appreciated.

Please read our attached addendum for further comments and recommendations.

If you have any concerns or questions about this review, our comments or recommendations, please do not hesitate to call at 733-6474.

Sincerely,



Fernie Marroquin, Ed.D.
Assistant Superintendent, Business Services
Tulare County Office of Education

FM/sd
Encl.

cc: Greg Rice, Board President
District Business Manager

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

BACKGROUND

Our review of the district's 2021-22 First Period Interim Report and the comments included are based on information the district had available at the time the Interim Report was prepared. The Governor's proposed budget for 2022-23 reflects unanticipated increases in funding for California Public Education during a time of an unprecedented global pandemic. The State economy has recovered from the COVID-19 pandemic much faster than originally anticipated and state revenues continue to be higher than projected when the 2021 Budget Act was enacted last summer. As a result, the Governor's 2023-24 budget proposal includes significant investments to address the immediate and long-term impacts of the pandemic on K-12 education.

Of most significance is the Governor's proposal to allocate roughly \$3.3 billion in Prop 98 funding to fund a statutory cost of living adjustment (COLA) of 5.33% in 2022-23. In efforts to soften the impact of declining enrollment, the Governor proposes to amend how districts are funded under the Local Control Funding Formula (LCFF). Building upon current law which funds LCFF for school districts on the greater of prior or current year Average Daily Attendance (ADA), a third option would be added looking at the average of three prior years' ADA. Ongoing costs associated with this proposal are estimated to cost \$1.2 billion in Prop 98 funds. The 2022-23 budget proposal also includes significant investments in categorical programs many of which were introduced as part of the 2021 Budget Act:

- \$1 billion in on-going Prop 98 funding to expand Universal Transitional Kindergarten beginning in 2022-23;
- \$4.4 billion in on-going Prop 98 funding for the Expanded Learning Opportunities Program;
- \$2 billion in one-time Prop-98 funding to for college and career pathways;
- \$650 million in on-going Prop-98 funding to fund the Universal Meals Program;
- \$1.5 billion in one-time Prop-98 funding to support the transition to electric school buses;
- \$2.225 billion in one-time non-Prop-98 funding to fund new construction and modernization projects through the State Facility Program;
- \$500 million in one-time Prop-98 funding for grants over five years for high-needs schools for literacy coaches and reading specialists;
- \$500 million in on-going Prop-98 funding to increase the special education base funding formula.

Supplementing the already higher than anticipated funding proposed for schools is the significant amount of federal funding districts have received in the past couple of years to mitigate impacts caused by the COVID-19 pandemic. Most recently this includes the \$900 billion Coronavirus Response and Relief Supplemental Appropriations Act signed into law December 27, 2020 and \$1.9 trillion American Rescue Plan signed into law on March 11, 2021. Both of these acts included significant amounts of funding for education earmarked to assist schools in reopening and address the multitude of new costs incurred by schools attributable to the COVID-19 pandemic

The Department of Finance recognizes that in spite of a global public health crisis the State's economic recovery is outperforming expectations. However, going forward we face unprecedented challenges and disruptions in providing K-12 education that come with hefty costs. A global pandemic combined with risks unique to California including emergency preparedness costs due to wildfires, affordable housing woes, state-wide declining enrollment and reliance on significant one-time federal funding point to the importance of districts exercising fiscal prudence even when times are good.

LOCAL CONTINUITY AND ATTENANCE PLAN

It is important to note that the Local Control Accountability Plan (LCAP) document will resume as the main accountability document for K-12 education for the foreseeable future and there continues to be a growing emphasis on accountability measures. The 2021 Budget Act included language that requires districts to maintain supplemental and concentration grant funds to increase and improve services to unduplicated pupils until the funds are fully spent. This provision effectively disallows supplemental and concentration dollars from being carried over in an unrestricted fashion from one year to the next. This provision will be especially challenging for those districts that are falling short of meeting their minimum proportionality requirement.

In addition to the supplemental and concentration grant carryover provision, the 2021 Budget Act also increased the concentration grant percentage from 55% to 65%. The funding associated with this “add-on” must be used to increase the number of adults providing direct services to students. There has been a prompt added to the LCAP template whereby districts must describe how the additional concentration grant add-on funding will be used to increase the number of staff providing direct services at schools that have a high concentration of unduplicated students. This is an on-going accountability measure that will require tracking of how these concentration add-on funds are being spent.

Unique to the 2022-23 fiscal year, assembly Bill 130 requires districts to present an update on the annual update to the 2021-22 LCAP and budget overview for parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board. This update must include mid-year outcome data relate to metrics identified in the 2021 22 LCAP and expenditure data on all actions identified in the 2021-22 LCAP. While districts are required to present this LCAP Supplement by February 28th, it is adopted, reviewed and then approved as part of the 2022-23 LCAP cycle.

BUDGET OVERVIEW FOR PARENTS

Due to the passage of AB1808 in 2018 the LCAP template now incorporates a section titled “Budget Overview for Parents” which is intended to help stakeholders better understand funding decisions included in the LCAP. This bill takes an additional step towards increasing transparency over those additional supplemental and concentration dollars generated by unduplicated students. The Budgeted Overview for Parents is intended to help stakeholders better understand funding decisions included in the associated LCAP.

RETIREMENT COSTS

The Governmental Accounting Standards Board Statement No. 68 (GASB 68) reporting requirements took effect for the 2014-15 financial statements for State and local government employers. Districts now need to recognize their proportionate share of the net pension liability (NPL) for both CalSTRS and CalPERS retirees in their accrual based financial statements (Audit Reports).

The CalPERS Board adopted changes to the actuarial assumptions that became effective June 30, 2015. The changes result in a projected increase to the employer contribution rates for 2015-16 and for the following five years. The CalPERS Circular Letter 200-012-14 dated March 10, 2014 provided projected rates for 2014-15 through 2020-21 which were subsequently modified as shown below. Both the CalPERS and CalSTRS rates shown for 2019-20 and 2020-21 include the subsidy provided as part of the passage of AB84 on April 21, 2020 and rate offset included in the 2021 State Budget.

CalPERS Actual and Projected Rates					
2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
13.888%	15.531%	18.062%	19.721%	22.91%	26.10%

Likewise, Assembly Bill 1469 increased the contribution rates that employers, employees and the state pay to support the State Teachers Retirement System. Employer rates will continue to increase until 2020-21. Thereafter, the STRS employer rate is set by the CalSTRS board.

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5					
2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
12.58%	14.43%	16.28%	17.10%	16.92%	19.10%

Districts should be cognizant about including the PERS and STRS rate increases projected in 2021-22 as all rate offsets we've experienced in previously adopted State budgets expire in the 2021-22 fiscal year.

RESERVES

Reserve Caps – Our office continues to reinforce the need for reserves over the state minimum reserve requirements. Past experience has clearly demonstrated these minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for nearly all districts. Many LEAs have established reserve policies calling for higher than state minimum reserves, recognizing their duty to maintain fiscal solvency.

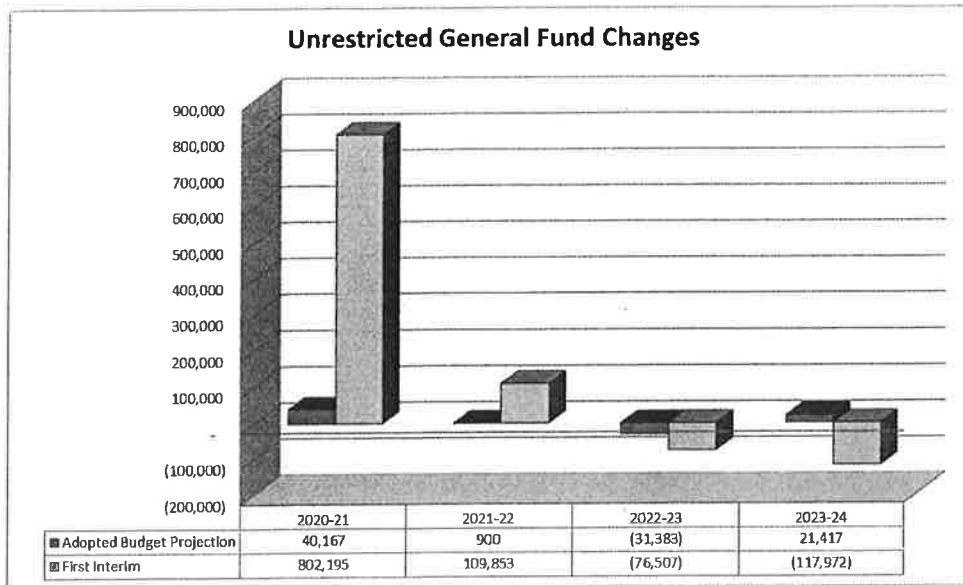
In October 2017 the Governor signed Senate Bill 751 which made significant changes to the previous Senate Bill 858 reserve cap requirements. These changes became effective January 1, 2018. The cap now allows for 10% of assigned or unassigned ending balances on a more limited number of district funds. It also exempts districts with fewer than 2,501 average daily attendance from the cap requirement.

The provisions of SB 751 are not imposed until the year after funds in the Public School System Stabilization Account (PSSSA) equals or exceeds 3% of Proposition 98 funding for school districts. The 2022-23 proposed budget includes payments of \$3.1 billion in 2020-21, \$3.6 billion in 2021-22 and \$3.1 billion in 2022-23 into PSSSA, for a total of \$9.7 billion at the end of 2022-23. This will trigger the school district reserves caps beginning in 2022-23. It is recommended that districts impacted by the reserve cap take board action to commit funds for a specific purpose so they are not subject to the reserve cap.

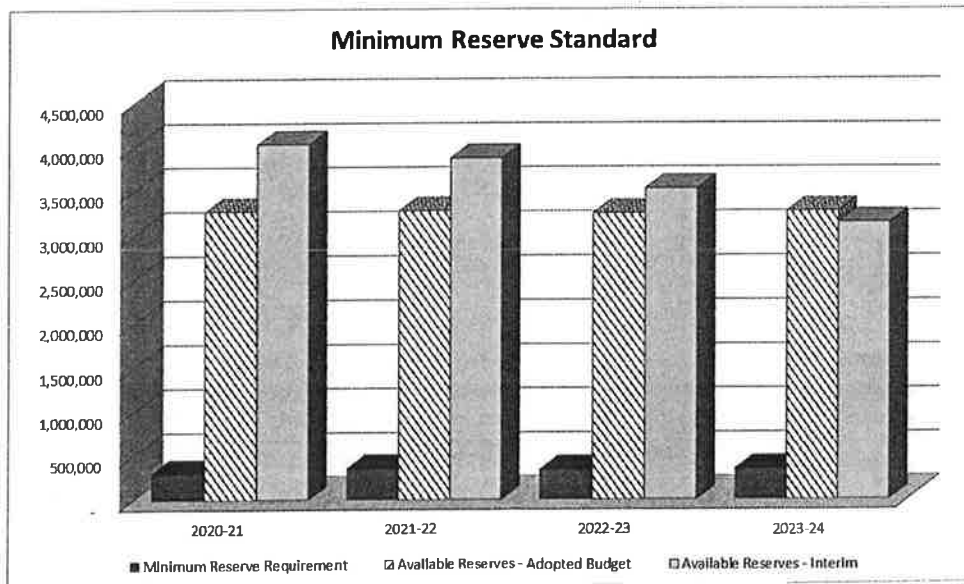
Full Accrual Financial Position - As audit reports have begun to recognize long-term pension obligations under GASB 68, districts find their annual audit report may reflect a negative unrestricted balance on their Statement of Net Position. Beginning with fiscal year 2017-18, district audit reports will also reflect the full impact of long-term commitments for Other Post-Employment Benefits (Retiree health plans) under GASB 75. This will further reduce a district's unrestricted net position. This will likely result in public concern over the fiscal management of the school district and higher costs associated with long-term financing. We encourage districts to review and understand their district's unrestricted net position upon receipt of the district's audited financial statements for 2020-21 in case questioned.

LOCAL CONTROL FUNDING FORMULA PROJECTIONS

Below is a comparison of the district's adopted budget and the current interim's anticipated change in the unrestricted general fund balance. The differences primarily represent an updated beginning balance for the year, changes in state LCFF estimates and changes in district provided ADA estimates.



The next graph presents the district’s 2021-22 First Interim reserve status compared with the original adopted budget and state minimum reserve requirement.



COMMENTS AND RECOMMENDATIONS

This section of our letter lists comments and recommendations we consider appropriate as a result of our review and current state budget projections.

- *The district is projecting current and future reserves that reflect a sound fiscal position. We commend the district for maintaining a secure financial position.*
- *There are no additional comments or recommendations.*

2. PUBLIC INPUT:

2.4 Correspondence

Approval of Plans from Department of General Services



State of California • Gavin Newsom, Governor

California Government Operations Agency

DEPARTMENT OF GENERAL SERVICES

Division of the State Architect -

Project:

Total Scope of Project:

Increment #:

Application #:

File #:

Drawings and specifications for the subject project have been examined and stamped by the Division of the State Architect (DSA) for identification on _____. This letter constitutes the “written approval of the plans as to the safety of design and construction” required before letting any contract for construction, and applies to the work shown on these drawings and specifications. The date of this letter is the DSA approval date.

Approval is limited to the particular location shown on the drawings and is conditioned on construction starting within one year from the stamped date. The inspector must be approved and the contract information, including the construction start date, must be given to DSA prior to start of construction.

DSA does not review drawings and specifications for compliance with Parts 3 (California Electrical Code), 4 (California Mechanical Code), and 5 (California Plumbing Code) of Title 24. It is the responsibility of the professional consultants named on the application to verify this compliance.

Please refer only to the boxes checked below which indicate applicable conditions specific to this project.

Buildings constructed in accordance with approved drawings and specifications will meet minimum required standard given in Title 24, California Code of Regulations, for structural safety.

Buildings or site improvements constructed in accordance with approved drawings and specifications will meet minimum required standard given in Title 24, California Code of Regulations, for fire and life safety.

This constitutes the written approval certifying that the drawings and specifications are in compliance with state regulations for the accommodation of the disabled which are required before letting any contract for construction. (See Section 4454, Government Code.)

Due to the nature of the building(s), certain precautions considered necessary to assure long service have not been required. In the condition as built, the building(s) will meet minimum required standards for structural, and fire and life safety. The owner must observe and correct deterioration in the building in order to maintain it in a safe condition.

Application #:

File #:

Your attention is drawn to the fact that this application was submitted under the provisions of Sections 39140/81130 of the Education Code which permit repairs or replacement of a fire damaged building to be made in accordance with the drawings and specifications previously approved by this office. The drawings and specifications approved for the reconstruction of this building conform to the drawings and specifications approved under application # _____ .

Due to the nature of the poles, certain precautions considered necessary to assure long service have not been insisted upon. In their condition as built, they will meet minimum required safety standards; however, your attention is directed to the comparatively short life of wood poles. It will be the responsibility of the owner to maintain them in a safe condition.

Bleachers or grandstands constructed in accordance with approved drawings and specifications will meet minimum required standards for structural, and fire and life safety. The owner should provide for and require periodic safety inspections throughout the period of use to ensure framing and other parts have not been damaged or removed. On bleachers or grandstands having bolts, locking or safety devices, the owner should require that all such components be properly tightened or locked prior to each use.

The building(s) was designed to support a snow load of _____ pounds per square foot of roof area. Snow removal must be considered if the amount of snow exceeds that for which the building(s) was designed.

Deferred Approval(s) Items:

This project has been classified as _____ . An Inspector who is certified by DSA to inspect this class of project must be approved by DSA prior to start of construction.

Please refer to the above application number in all correspondence, reports, etc., in connection with this project.

Sincerely,

for Ida Antonioli Clair, AIA
State Architect

cc:
Architect

3. CONSENT CALENDAR: Action items:

3.1 Minutes of the Regular Board Meeting – February 1, 2022

TIPTON ELEMENTARY SCHOOL DISTRICT REGULAR BOARD MEETING Minutes

Tuesday, February 1, 2022
7:00 p.m. District Board Room

1. CALL TO ORDER – FLAG SALUTE

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

2. PUBLIC INPUT:

2.1 Community Relations/Citizen Comments

2.2 Reports by Employee Units CTA/CSEA

2.3 Correspondence

Final Plan Approval – Modernization

Mrs. Stacey Bettencourt shared that DSA should have the plans approved in the next week.

3. CONSENT CALENDAR: Action items:

3.1 Minutes of the Regular Board Meeting - January 11, 2022

3.2 Conference, Field Trip, Fund Raiser and Facilities Requests

3.3 School Accountability Report Card 2020-2021

Mrs. Stacey Bettencourt shared that the teacher data has not been released for the SARC. She shared it should be added sometime in February. The SARC will be updated once the data is released.

Motion to approve the Consent Calendar was made by Fernando Cunha and second by John Cardoza.

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

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

No – 0

Abstain – 0

Absent – 0

4. ADMINISTRATIVE: Action items:

4.1 Comprehensive School Safety Plan 2021-2022

(Copies of the plan was provided at the Board meeting)

Motion to approve the Comprehensive School Safety Plan 2021-2022 was made by Fernando Cunha and second by Shelley Heeger.

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

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

No – 0

Abstain – 0

Absent – 0

4.2 Setting the Date of the Budget and LCAP Public Hearing. The proposed date is June 7, 2022

Motion to set the date for June 7, 2022 for the Budget and LCAP Public Hearing was made by Shelley Heeger and second by John Cardoza.

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

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

No - 0

Abstain - 0

Absent - 0

4.3 Setting the Date of the Budget and LCAP Approval. The proposed date is June 14, 2022

Motion to set the date for June 14, 2022 for the Budget and LCAP Approval was made by Shelley Heeger and second by Fernando Cunha.

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

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

No - 0

Abstain - 0

Absent - 0

4.4 Award of Bid – Roofing Project at Tipton Elementary School

Recommend Award of Bid No. 2 - Roofing Project at Tipton Elementary School

Motion to Award Bid No 2 - Roofing Project at Tipton Elementary School was made by Fernando Cunha and second by John Cardoza.

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

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

No - 0

Abstain - 0

Absent - 0

4.5 Tipton Elementary School District Resolution 2021-2022-06 State Building Funds Application

Motion to approve Tipton Elementary School District Resolution 2021-2022-06 State Building Funds Application was made by John Cardoza and second by Iva Sousa.

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

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

No - 0

Abstain - 0

Absent - 0

5. FINANCE: Action items:

5.1 Vendor Payments

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

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

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

No - 0

Abstain - 0

Absent - 0

5.2 Budget Revisions

Motion to approve Budget Revisions was made by Fernando Cunha and second by John Cardoza.

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

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

No – 0

Abstain – 0

Absent – 0

5.3 Audit Report for Year Ended June 30, 2021

Motion to approve the Audit Report for Year Ended June 30, 2021 was made by and second by

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

6.1 MOT--FOOD SERVICE—PROJECTS

Mr. Fausto Martin shared with the Board that the inspection for the bleachers was done and a report would be provided soon. Mr. Martin shared there were issues with the fire alarm and repairs would be done soon to fix the issue. He also shared that the busses would be out this weekend taking basketball players and coaches to Pixley and Sundale.

6.2 School Bus Cameras

Mr. Martin shared with the Board that he would like to install cameras on the school busses as an added safety measures for students and drivers.

6.3 P-1 Attendance Report

Mrs. Stacey Bettencourt shared with the Board the updated P-1 Attendance.

6.4 2021-2022 Local Control Accountability Plan (LCAP) Actions and Services Mid-Year Report

Mrs. Stacey Bettencourt shared with the Board 2021-2022 Local Control Accountability Plan (LCAP) Actions and Services Mid-Year Report.

6.5 Supplement to the Annual Update to the 2021-2022 Local Control and Accountability Plan

Mrs. Stacey Bettencourt shared with the Board the Supplement to the Annual Update to the 2021-2022 Local Control and Accountability Plan.

6.6. Updated 2021 Safe Return to In Person Instruction

Mrs. Stacey Bettencourt updated the Board on the new recommendation for the group tracing approach that has been approved by the local health department. She shared this would eliminate the need to test all students who had been exposed. This would start effective February 2, 2022. She also explained that a letter would go home notify parents of the exposure.

7. **ANY OTHER BUSINESS:**
7.1 December Board Policy Updates
8. **ADJOURN TO CLOSED SESSION: 8:10 pm**
9. **RECONVENE TO OPEN SESSION 9:53 pm**
10. **REPORT OUT FROM CLOSED SESSION**

8.1 Education Code 35146
Student transfers, inter District etc.

No Action

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

Motion to ratify employee 7949681527, Instructional Aides resignation effective February 1, 2022 and accepted by the Superintendent on January 6, 2022 was made by Fernando Cunha and second by John Cardoza.

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

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

No – 0

Abstain – 0

Absent – 0

Motion to ratify employee 1981435120, Instructional Aides resignation effective February 1, 2022 and accepted by the Superintendent on January 10, 2022 was made by Fernando Cunha and second by John Cardoza.

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

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

No – 0

Abstain – 0

Absent – 0

8.3 Government Code Section 54957
Public Employee Performance Evaluation
Title: Superintendent

In tonight's closed session, the Board conducted the performance evaluation of the Superintendent for the 2021-2022 school year.

11. **ADJOURNMENT 9:57 pm**

Minutes approved March 1, 2022

Greg Rice, President

Fernando Cunha, Clerk

Stacey Bettencourt, Secretary

3. CONSENT CALENDAR: Action items:

3.2 Conference, Field Trip, Fund Raiser and Facilities Requests

Submitted by Debbie Gilbert

Field Trip Approval Form

Poetry + Prose

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) GASTON/Fowler GRADE _____

CLASSES ATTENDING 8/3

DATE OF TRIP Apr 5 NUMBER OF PUPILS 6 ADULTS 1

DESTINATION TCOE

BUS TO LEAVE SCHOOL AT ^{CAR} 9:30 RETURN AT 12:00

BUS ROUTING AND STOPS

Lunch at Park - mooney grove or Del Lago

USE THE BACK OF THIS PAPER IF ROUTNING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: _____

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ _____

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES NO _____ HOW MANY 6

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

SIGNATURE OF TEACHER IN CHARGE Debbie Gilbert / GASTON Fowler

TRIP AUTHORIZED BY SCHOOL BOARD YES _____ NO _____

SIGNATURE OF SUPERINTENDENT [Signature]

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

1. NAME OF SPONSERING ORGANIZATION

TULARE COUNTY SHERIFFS POLICE ACTIVITIES LEAGUE

2. PERSON RESPONSIBLE KENDRA OMOS

ADDRESS 833 S AYERS VISALIA, CA 93277

DATE OF APPLICATION 2/24/2022 **PHONE** 559-802-9463

3. ROOM OR FACILITIES DESIRED FIELD

MARCH 4, 11, 18, 25

DATE(S) APRIL 1, 8, 15, 22, 29

TIME(S) AFTER SCHOOL DISMISSAL

SERVICES OR ITEMS REQUESTED FIELD

FACILITIES TO BE USED FOR FIELD

STATEMENT OF INFORMATION

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

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

Certificate of Liability Insurance attached X

Approved _____ Disapproved _____ Rental Fee _____ Deposit Fee _____

Signature K Omos

Superintendent or Designee Shirley Bennett

4. ADMINISTRATIVE: Action items:

4.1 2022 Delegate Assembly Ballot Subregion 12-A (Tulare County)



REQUIRES BOARD ACTION

Due: Tues. March 15—return ballot in enclosed envelope

January 31, 2022

MEMORANDUM

To: All Board Presidents and Superintendents — CSBA Member Boards
From: Dr. Susan Heredia, CSBA President
Re: 2022 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Tues. March 15**

Enclosed is the ballot material for election to CSBA’s Delegate Assembly from your region or subregion. It consists of: 1) the ballot (on red paper) listing the candidates, the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on red paper is to be completed and returned to CSBA. It must be postmarked by the U.S. Post Office on or before Tuesday, March 15, 2022.**

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

The ballot must be signed by the Superintendent or Board Clerk and returned in the enclosed envelope; if the envelope is misplaced, you may use your district’s stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held. Results will be published by May 11, 2022.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2022 – March 31, 2024. The next meeting of the Delegate Assembly takes place on Saturday, May 21 and Sunday, May 22, 2022. Please do not hesitate to contact the Executive Office at nominations@csba.org should you have any questions.

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

REQUIRES BOARD ACTION

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **TUESDAY, MARCH 15, 2022**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2022 DELEGATE ASSEMBLY BALLOT
SUBREGION 12-A
(Tulare County)

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

Delegates will serve two-year terms beginning April 1, 2022 - March 31, 2024

**denotes incumbent*

Jacqueline Gaebe (Visalia USD)

Peter Lara Jr. (Porterville USD)*

Provision for Write-in Candidate Name

School District

Signature of Superintendent or Board Clerk

Title

School District Name

Date of Board Action

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

Delegate Assembly Biographical Sketch Form for 2022 Election



Deadline: Friday, January 7, 2022 | No late submissions accepted

This form is required. An optional, one-page, single-sided, résumé may also be submitted. Do not state "see résumé." Do not re-type this form. It is the candidate's responsibility to confirm that CSBA has received nomination materials prior to the deadline. Please submit completed form via e-mail to nominations@csba.org by no later than 11:59 p.m. on January 7, 2022. Forms may also be submitted via mail, to CSBA's Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than January 7, 2022.

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

Signature: _____

Date: _____

11-29-21

Name: Jacqueline Gaebe

CSBA Region & subregion #: 12-A

District or COE: VISALIA UNIFIED SCHOOL DISTRICT

Years on board: 1 year

Profession: Educator

Contact Number Cell Home Bus.): 559-563-3013

Primary E-mail: jgaebe@vusd.org

Are you an incumbent Delegate? Yes No

If yes, year you became Delegate: _____

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

Prior to becoming a trustee, I served in education for 23 years. I've had the opportunity to gain skills and experiences in various educational roles and settings and each has taught me about the many perspectives that influence our system as a whole. This has included classroom teacher, site administrator, and Cabinet-level leadership coaching for our district. In each role, I have been dedicated to listening to understand individual concerns and working to create the conditions to achieve success. I have experience in understanding policies and procedures and working closely with stakeholder groups to help translate these regulations into actions that best meet the needs of our students.

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

While my tenure on our school board has been short, I have been very active in our community and local issues for many years. I have served on our Citizen's Advisory Committee for the City of Visalia, as well as, I am currently an active member of our local Rotary and Soroptomist clubs.

During the past year, I have completed the Masters in Governance training through CSBA and over my career have had multiple opportunities to attend workshops on board governance, Brown Act, etc. through Lozano Smith and other affiliates.

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

One of the biggest challenges of the local school boards is being the bridge between state level policies and local issues and concerns. As a board member it is our duty to advocate for our students and constituents, as well as, to help our community understand regulations and how we can best implement them to move our district forward for ALL kids. CSBA can help by providing training opportunities so we can understand best practices in board governance and examples of working successfully with both our Superintendent, families and all stakeholders to gain the best outcomes. CSBA can also provide a network of support for idea sharing and community so that we can learn from each other and grow our ability to serve students.



Delegate Assembly Biographical Sketch Form for 2022 Election

Deadline: Friday, January 7, 2022 | No late submissions accepted

This form is required. An optional, one-page, single-sided, résumé may also be submitted. Do not state "see résumé." Do not re-type this form. It is the candidate's responsibility to confirm that CSBA has received nomination materials prior to the deadline. Please submit completed form via e-mail to nominations@csba.org by no later than 11:59 p.m. on January 7, 2022. Forms may also be submitted via mail, to CSBA's Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than January 7, 2022.

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

Signature: *Peter Lara, Jr.* Date: 12-10-21

Name: <u>Peter Lara, Jr.</u>	CSBA Region & subregion #: <u>12-A</u>
District or COE: <u>Porterville Unified School District</u>	Years on board: <u>20</u>
Profession: <u>Farmer</u>	Contact Number (<input type="checkbox"/> Cell <input type="checkbox"/> Home <input type="checkbox"/> Bus.): <u>559-361-4959</u>
Primary E-mail: <u>plara@portervilleschools.org</u>	
Are you an incumbent Delegate? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, year you became Delegate: <u>2013</u>	

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

My passion for the students of California public schools is what drives me to advocate for more and better opportunities for our students.

Listening, dialogue, study, and the ability to know when to bring forth a suggestion or idea to further enhance opportunities for our students.

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

I have served on the Porterville Education Foundation, Ag Advisory Board, CSBA's Delegate Assembly, Legislative Committee, President for Porterville Exchange Club, President for Porterville Unified School Governing Board, Vice President for the Tulare County School Boards Association.

With every local and state association, board, and community service club, I have developed a network of contacts that will help me be a more effective delegate and advocate for public schools.

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

The ability to effectively govern and ensure our students are given every opportunity to be successful.

CSBA can help address challenges by offering more training on how board members can be more effective and productive. Also, CSBA can help district's market the innovative opportunities students have in public school.

4. ADMINISTRATIVE: Action items:

4.2 Consolidated Application Winter 2021-2022

2021-22 Certification of Assurances

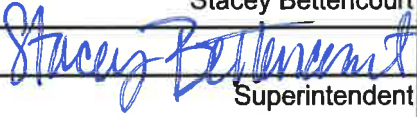
Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca21assurancesoc.asp>.

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Consolidated Application Certification Statement

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

Authorized Representative's Full Name	Stacey Bettencourt
Authorized Representative's Signature	
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	07/15/2021

*****Warning*****

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2021-22 Protected Prayer Certification

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

CDE Program Contact:

Carrie Lopes, Title I Policy, Program, and Support Office, CLopes@cde.ca.gov, 916-319-0126

Protected Prayer Certification Statement

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

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

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Stacey Bettencourt
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	06/22/2021
Comment	
If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)	

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2021-22 LCAP Federal Addendum Certification

CDE Program Contact:

Local Agency Systems Support Office, LCAPAddendum@cde.ca.gov, 916-323-5233

Initial Application

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

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

Returning Application

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

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

*****Warning*****

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2021-22 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Local Governing Board Approval

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

Date of approval by local governing board	08/03/2021
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District English Learner Advisory Committee Review

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

DELAC representative's full name (non-LEA employee)	Blanca Cruz
DELAC review date	06/18/2021
Meeting minutes web address Please enter the web address of DELAC review meeting minutes (format http://SomeWebsiteName.xxx). If a web address is not available, then the LEA must keep the minutes on file which indicate that the application was reviewed by the committee.	
DELAC comment If an advisory committee refused to review the application, or if DELAC review is not applicable, enter a comment. (Maximum 500 characters)	

Application for Categorical Programs

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

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

*****Warning*****

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2021-22 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127	Yes
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2021-22 Federal Transferability

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

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

CDE Program Contact:

Lisa Fassett, Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963
 Kevin Donnelly, Rural Education and Student Support Office, TitleIV@cde.ca.gov, 916-319-0942

Title II, Part A Transfers

2021-22 Title II, Part A allocation	\$33,237
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title IV, Part A	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title II, Part A funds transferred out	\$0
2021-22 Title II, Part A allocation after transfers out	\$33,237

Title IV, Part A Transfers

2021-22 Title IV, Part A allocation	\$20,660
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title II, Part A	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title IV, Part A funds transferred out	\$0
2021-22 Title IV, Part A allocation after transfers out	\$20,660

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2021-22 Title I, Part A LEA Allocation and Reservations

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

CDE Program Contact:

Sylvia Hanna, Title I Policy, Program, and Support Office, SHanna@cde.ca.gov, 916-319-0948
 Rina DeRose, Title I Policy, Program, and Support Office, RDeros@cde.ca.gov, 916-323-0472

2021-22 Title I, Part A LEA allocation (+)	\$279,798
Transferred-in amount (+)	\$0
Nonprofit private school equitable services proportional share amount (-)	\$0
2021-22 Title I, Part A LEA available allocation	\$279,798

Required Reservations

Parent and family engagement (If the allocation is greater than \$500,000, then parent and family engagement equals 1% of the allocation minus the nonprofit private school equitable services proportional share amount.)	\$0
School parent and family engagement	\$0
LEA parent and family engagement	\$0
Local neglected institutions Does the LEA have local institutions for neglected children?	No
Local neglected institutions reservation	\$0
Local delinquent institutions Does the LEA have local institutions for delinquent children?	No
Local delinquent institutions reservation	\$0
Direct or indirect services to homeless children, regardless of their school of attendance	\$900

Authorized Reservations

Public school Choice transportation	\$0
Other authorized activities	\$0
2021-22 Approved indirect cost rate	3.03%
Indirect cost reservation	\$8,229
Administrative reservation	\$33,741

Reservation Summary

Total LEA required and authorized reservations	\$42,870
School parent and family engagement reservation	\$0
Amount available for Title I, Part A school allocations	\$236,928

*****Warning*****

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2021-22 Title II, Part A LEA Allocations

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

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2021-22 Title II, Part A allocation	\$33,237
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$0
Allocation after transfers	\$33,237
Repayment of funds	
2021-22 Total allocation	\$33,237
Administrative and indirect costs	\$4,985
Equitable services for nonprofit private schools	\$0
2021-22 Title II, Part A adjusted allocation	\$28,252

*****Warning*****

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2021-22 Title III English Learner Student Program Subgrant Budget

The purpose of this data collection form is to provide a proposed budget for 2021-22 English learner (EL) Student Program Subgrant funds only per the Title III English Learner Students Program requirements (ESSA, Sections 3114, 3115, & 3116).

CDE Program Contact:

Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831
 Caroline Takahashi, Language Policy and Leadership Office, CTakahashi@cde.ca.gov, 916-323-5739

Estimated Allocation Calculation

Estimated English learner per student allocation	\$126.25
Estimated English learner student count	349
Estimated English learner student program allocation	\$44,061

Note: \$10,000 minimum program eligibility criteria

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

Budget

Professional development activities	\$40,000
Program and other authorized activities	\$3,000
English Proficiency and Academic Achievement	\$1,000
Parent, family, and community engagement	\$61
Direct administrative costs (Amount cannot exceed 2% of the estimated English learner student program allocation)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$0
Total budget	\$44,061

*****Warning*****

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2021-22 Title III English Learner LEA Allocations and Reservations

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

CDE Program Contact:

Caroline Takahashi, Language Policy and Leadership Office, CTakahashi@cde.ca.gov, 916-323-5739
 Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831

Total Allocation

2021-22 Title III EL student program allocation	\$40,833
Transferred-in amount	\$0
Repayment of funds	
2021-22 Total allocation	\$40,833

Allocation Reservations

Professional development activities	\$1,000
Program and other authorized activities	\$2,000
English proficiency and academic achievement	\$35,756
Parent, family, and community engagement	\$61
Direct administrative costs (amount cannot exceed 2% of the student program allocation plus transferred-in amount)	\$816
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$1,200
Total allocation reservations	\$40,833

*****Warning*****

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2021-22 Title III English Learner YTD Expenditure Report, 6 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2021 through December 31, 2021.

CDE Program Contact:

Caroline Takahashi, Language Policy and Leadership Office, CTakahashi@cde.ca.gov, 916-323-5739
 Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831

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

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

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

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

2021-22 Title III EL student program allocation	\$40,833
Transferred-in amount	\$0
2021-22 Total allocation	\$40,833
Object Code - Activity	
1000-1999 Certificated personnel salaries	\$3,797
2000-2999 Classified personnel salaries	\$11,908
3000-3999 Employee benefits	\$6,412
4000-4999 Books and supplies	\$0
5000-5999 Services and other operating expenditures	\$0
Direct administrative costs (amount cannot exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$670
Total year-to-date expenditures	\$22,787
2021-22 Unspent funds	\$18,046

*****Warning*****

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2021-22 Title III Immigrant Student Program Subgrant Budget

The purpose of this data collection form is to provide a proposed budget for 2021-22 Immigrant Student Program Subgrant funds only per the Title III Immigrant Student Program requirements (ESSA, Sections 3114, 3115, & 3116).

CDE Program Contact:

Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831
 Caroline Takahashi, Language Policy and Leadership Office, CTakahashi@cde.ca.gov, 916-323-5739

Estimated Allocation Calculation

Estimated immigrant per student allocation	\$157.20
Estimated immigrant student count	22
Estimated immigrant student program allocation	\$3,458

Note: Eligibility criteria

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

Budget

Authorized activities	\$3,356
Direct administrative costs (Amount should not exceed 2% of the estimated immigrant student program allocation)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$102
Total budget	\$3,458

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2021-22 Title IV, Part A LEA Allocations

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

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2021-22 Title IV, Part A LEA allocation	\$20,660
Funds transferred-in amount	\$0
Funds transferred-out amount	\$0
2021-22 Title IV, Part A LEA available allocation	\$20,660
Indirect cost reservation	\$607
Administrative reservation	\$0
Equitable services for nonprofit private schools	\$0
2021-22 Title IV, Part A LEA adjusted allocation	\$20,053

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2021-22 Substitute System for Time Accounting

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

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

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

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

2021-22 Request for authorization	Yes
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	As an organization, we would like to keep our options open.

*****Warning*****

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2021-22 Consolidation of Administrative Funds

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

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

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

*****Warning*****

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2021-22 Title I, Part A School Student Counts

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

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDerose@cde.ca.gov, 916-323-0472

School ranking options Within each grade span group

Select the highest to lowest school ranking method

Select a low income measure FRPM

Explanation of Pre-populated Student Counts

The data fields in this form, containing total student enrollment counts and eligible low income students ages 5-17 counts, were pre-populated with PRIOR year (Fiscal Year 2020–21) certified data from CALPADS Fall 1 data submission.

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

School Name	School Code	Low Grade Offered	High Grade Offered	Grade Span Group	Student Enrollment	Eligible Low Income Students Ages 5-17
Tipton Elementary	6054431	K	8	1	527	457

Warning

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2021-22 Title I, Part A School Allocations

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

CDE Program Contact:

Title I Policy, Program, and Support Office , TitleI@cde.ca.gov, -
 Rina DeRose, Title I Policy, Program, and Support Office, RDerose@cde.ca.gov, 916-323-0472

LEA meets small LEA criteria.

A local educational agency (LEA) is defined as a small LEA if, based on the school list and the data entered in Title I, Part A School Student Counts, the LEA meets one or both of the following:

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

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

Allowable Discretion Codes

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

Low income measure FRPM
 Ranking Schools Highest to Lowest Within each grade span group
 LEA-wide low income % 86.72%
 Available Title I, Part A school allocations \$236,928
 Available parent and family engagement reservation \$0

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students Ages 5-17	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2020-21 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Tipton Elementary	6054431	1	527	457	86.72	*	*	1	518.44	236927.08	\$44,371	\$0	281298.08	

Warning

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2021-22 Title I, Part A Notification of Authorization of Schoolwide Program

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

CDE Program Contact:

Title I Policy, Program, and Support Office , TitleI@cde.ca.gov, -
Rina DeRose, Title I Policy, Program, and Support Office, RDerose@cde.ca.gov, 916-323-0472

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

Warning

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

4. ADMINISTRATIVE: Action items:

4.3 Annual Audit Agreement with M. Green and Company LLP

RETURN THIS FORM BY MARCH 14, 2022
TO TCOE
Attn: Shelly DiCenzo, Business Services

TO: Tulare County Office of Education - Business Services

FROM: Cassandra Cunha, Business Manager
Name, Title

SUBJECT: **INDEPENDENT AUDITOR SELECTION FORM – 2021-2022**

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

Tipton Elementary SCHOOL DISTRICT made arrangements with
M. Green and Company LLP (Audit Firm)
for a financial and compliance audit for fiscal year 2021-2022.

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

Audit Firm Address 3900 West Caldwell Ave, P.O. Box 3330

City /Zip Visalia, 93278 Phone No. (559)627-3900

Audit Fee for 2021-2022
(Year Ending June 30, 2022) \$26,300

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

Date: 1/4/2022 By: [Signature]
Superintendent (or Designee) Signature

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

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

_____ School District
HEREBY REQUESTS the County Superintendent of Schools to provide for a financial and compliance audit for fiscal year 2021-2022.

Date: _____
Clerk of the Board



HANFORD | LINDSAY | TULARE | VISALIA

M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

February 21, 2022

REBECCA AGREDANO, CPA

MARLA D. BORGES, CPA

NICOLE A. CENTOFANTI, CPA

BRENDA A. DADDINO, CPA

JASON A. FRY, CPA, MSA

ELAINE D. HOPPER, CPA, CFE

R. IAN PARKER, CPA

MARY L. QUILLIN, CPA

GIUSEPPE SCALIA, CPA

NATAUE H. SIEGEL, CPA

ROSALIND WONG, CPA

JAMES G. DWYER, CPA

KEVIN M. GREEN, CPA

GREG GROEN, CPA

WM. KENT JENSEN, CPA

KATHLEEN M. LAMPE, CPA

LYNN M. LAMPE, CPA

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KRYSTAL PARREIRA, CPA, MSA

GINILU VANDERWALL, CPA

KRISTI WEAVER, CPA

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

Dear Board of Trustees and Management:

We have enclosed a proposed contractual agreement covering an audit of your District for the year ending June 30, 2022. We have enjoyed working with you and your staff for many years and would like to continue the relationship.

The environment surrounding school district auditing has been subjected to constant change since the State introduced its State Compliance Procedures more than a decade ago, the new federal auditing requirements under Uniform Guidance and the implementation of new Governmental Accounting Standards under the Governmental Accounting Standards Board (GASB). The number of procedures required fluctuates from year to year and sometimes the fluctuations are large. These fluctuations require more education on our part to prepare for them and more time in the field to perform them. Not only has the number of procedures changed, but the complexity of the existing and new procedures continues to and will incur more hours. Your school district is required to implement the new GASB Statement No. 87, *Leases*, effective July 1, 2021. This statement will change the reporting of long-term leases. The time involved for this implementation as well as any additional State Compliance procedures not known at this time will not be included in the base contract fee for the audits but will be billed additionally based on the hours incurred at our audit rates.

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

Very truly yours,

M. GREEN AND COMPANY LLP
Certified Public Accountants

Rebecca Agredano, CPA
Partner

RLA
Enclosures



HANFORD | LINDSAY | TULARE | VISALIA

M. GREEN AND COMPANY LLP

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KRISTI WEAVER, CPA

February 21, 2022

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

We are pleased to confirm our understanding of the services we are to provide Tipton Elementary School District for the year ending June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund and the aggregate remaining fund information, including the related notes to the financial statements which collectively comprise the basic financial statements of Tipton Elementary School District as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Tipton Elementary School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Tipton Elementary School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by accounting principles generally accepted in the United States of America and will be subjected to certain limited procedures, but will not be audited:

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

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

- 1) All supplementary information and schedules required by the Education Audit Appeals Panel's *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, found In Title 5, Division 1.5, Chapter 3 of the California Code of Regulations.
- 2) Schedule of expenditures of federal awards.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and basic financial statements or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Combining Statements presented as Other Supplementary Information.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with accounting standards generally accepted in the United States of America will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditors' Responsibilities for the Audit of the Financial statements

Will conduct our audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with accounting standards generally accepted in the United States of America, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose.

The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. The report on state compliance will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance outside of the items tested. All three reports will state that the report is not suitable for any other purpose.

If during our audit we become aware that Tipton Elementary School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

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

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

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

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

We will include obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

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

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

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override, manipulation/misclassification of journal entries
- Management override of estimates
- Misappropriation of assets (cash)
- Understatement of accounts receivable
- Miscalculation of other postemployment benefits and related resources
- Miscalculation of net pension liability and related resources
- Misclassification of net position/fund balance

Audit Procedures—Compliance

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

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

The State's audit guide, *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel requires that we also plan and perform the audit to obtain reasonable assurance about whether noncompliance with those compliance requirements that could have a direct and material effect on the state programs occurred. Our procedures will consist of examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. The purpose of these procedures will be to express an opinion on compliance for each applicable program in our report on state compliance issued pursuant to the State's audit guide, *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel requirements.

Other Services

We will also assist in preparing the financial statements, related notes, required supplementary information, other supplementary information and schedule of expenditures of federal awards of Tipton Elementary School District in conformity with accounting principles generally accepted in the United States of America, State's audit guide, *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. Other services we will provide as part of this engagement include preparing and submitting your annual Data Collection Form (Form SF-SAC for Uniform Guidance) with the Federal Audit Clearinghouse, posting client approved journal entries and proposing standard, adjusting or correcting journal entries, preparing the calculation of pension benefits and calculation of other postemployment benefits. We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements and that certain state programs, specified in the Education Audit Appeals Panel's *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are managed in compliance with applicable laws and regulations and that certain state programs.

Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

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

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

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

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

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

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

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

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, required supplementary information, and other supplementary information, preparing and submitting your annual Data Collection Form (Form SF-SAC for Uniform Guidance) with the Federal Audit Clearinghouse, posting client approved journal entries and proposing standard, adjusting or correcting journal entries, and preparing the calculations of pension benefits and other postemployment benefits.

You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, related notes, required supplementary information, and other supplementary information, and other services as previously defined and that you have reviewed and approved the financial statements, related notes, required supplementary information, and other supplementary information, and other services previously defined prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions, including password protecting confidential documents. However, as email can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom it is directed and only to such parties, we cannot guarantee or warrant that email from us will be properly delivered and read only by the addressee.

Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or unauthorized use or failed delivery of email transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

Engagement Administration, Fees, and Other

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

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

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

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

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

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

Our fee for these services will be based on the amount of time required at our billing rates, adjusted for the difficulty and potential risk of the work, plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$26,300. Our billing rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your engagement. This fee is based on anticipated cooperation from your personnel and the assumption that any unexpected circumstances, such as significant changes in audit guide procedures, implementations of and/or assistance with new GASB statements, or significant summarization procedures, will not be encountered during the audit. Any requests for additional work outside the scope of the audit will be billed at our standard audit rates, including the request to be available to present the annual audit report at a school board meeting.

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

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

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

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

Reporting

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the Education Audit Appeals Panel's *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, found in Title 5, Division 1.5, Chapter 3 of the California Code of Regulations; and the provisions of the Uniform Guidance, and will include tests of the accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Management and Board of Trustees of Tipton Elementary School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue reports, or withdrawing from the engagement. Our audit of the financial statements does not relieve you of your responsibilities.

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

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

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

As your CPA firm, we collect:

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

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

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

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

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

We have provided you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2020 peer review report accompanies this letter.

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

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

Board of Trustees, Audit Committee and Management
Tipton Elementary School District
February 21, 2022
Page 14

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

Very truly yours,



M. GREEN AND COMPANY LLP
Certified Public Accountants

RLA
Enclosures

RESPONSE:

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

By: Stacey Bettencourt

Title: Superintendent

Date: 2/23/2022

March 23, 2021

Marla Borges
M. Green and Company, LLP
308 S M St
Tulare, CA 93274-5429

Dear Marla Borges:

It is my pleasure to notify you that on March 18, 2021, the California Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2023. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

Peer Review Committee

Peer Review Program
The Peer Review Program Team
peerreview@calcpa.org
650-522-3094

cc: David Wilson, Nicole Centofanti

Firm Number: 900010100246

Review Number: 578840

4. ADMINISTRATIVE: Action items:

4.4 School Calendar 2022-2023

4. ADMINISTRATIVE: Action items:

4.5 Quarterly Board Policy – December 2021

CHARTER SCHOOL RENEWAL

The Governing Board believes that the ongoing operation of a charter school should be dependent on the school's effectiveness in achieving its mission and goals for student learning and other student outcomes. Whenever a charter school submits a petition for renewal of its charter, the Board shall review the petition thoroughly and in a timely manner, consistent with the timelines set out in the Education Code. The Board shall consider renewal petitions only of charters originally authorized by the Board itself or by the State Board of Education (SBE) on appeal after initial denial by the Board.

(cf. 0420.4 - Charter School Authorization)

(cf. 0420.41 - Charter School Oversight)

(cf. 0420.43 - Charter School Revocation)

(cf. 0500 - Accountability)

The Board shall deny the renewal petition of any charter school operated as or by a for-profit corporation, a for-profit educational management organization, or a for-profit charter management organization. (Education Code 47604)

When a charter school, concurrently with its renewal petition, proposes to expand operations to one or more additional sites or grade levels, the charter school shall request a material revision to its charter. The material revision may be made only with the approval of the Board and in accordance with the standards and criteria in Education Code 47605 for material revisions. (Education Code 47607)

The Board recommends that a charter school submit its petition for renewal to the Board sufficiently early before the expiration of the term of the charter to allow the Board's deliberations and decision on the renewal petition to be completed with minimal disruption to the charter school's educational program in the renewal year.

The petition for renewal shall include a reasonably comprehensive description of how the charter school has met all new charter school requirements enacted into law after the charter was originally granted or last renewed. (Education Code 47607; 5 CCR 11966.4)

Criteria for Granting or Denying Renewal

Renewals shall be governed by the same standards and criteria that apply to new charter petitions as set forth in Education Code 47605. However, a charter renewal shall not be denied based on the fiscal impact of the charter school on the district or a finding that the charter school is demonstrably unlikely to serve the interests of the entire community in which the school is located, as described in Education Code 47605. (Education Code 47607)

The signature requirement for charter authorization petitions is not applicable to petitions for renewal. (Education Code 47607; 5 CCR 11966.4)

CHARTER SCHOOL RENEWAL (continued)

In determining whether to grant a charter renewal, the Board shall review both schoolwide performance and the performance of numerically significant student subgroups on the state and local indicators included in the California School Dashboard, giving greater weight to performance on measurements of academic performance. If the Dashboard indicators are not yet available for the most recently completed academic year before renewal, the Board shall consider verifiable data provided by the charter school related to the Dashboard indicators, such as data from the California Assessment of Student Performance and Progress, or any successor system, for the most recent academic year. The Board shall only consider data from sources adopted by SBE. (Education Code 47607, 47607.2)

Following the Board's review, a renewal of the charter petition may be granted in accordance with a three-tiered system based on school performance, as follows:

1. Renewal of Five to Seven Years
 - a. A charter school that is not eligible for technical assistance pursuant to Education Code 47607.3 shall be granted renewal for a period of five to seven years when, for two consecutive years immediately preceding the renewal, or for two of the most recent years for which state data is available preceding the renewal if the two consecutive years immediately preceding the renewal decision include the 2019-20 or 2020-21 school year, the charter school achieved either of the following: (Education Code 47607)
 - (1) Received the two highest performance levels schoolwide on all the state indicators included in the Dashboard for which the charter school receives performance levels, provided the charter school has schoolwide performance levels on at least two measurements of academic performance per year in each of the two years
 - (2) For all measurements of academic performance, received performance levels schoolwide that are the same or higher than the state average and, for a majority of numerically significant student subgroups performing statewide below the state average in each respective year, received performance levels that are higher than the state average, provided that the charter school has performance levels on at least two measurements of academic performance for at least two subgroups
 - b. If the charter school satisfies the above criteria, it shall only be required to update the renewal petition to include a reasonably comprehensive description of any new requirement of charter schools enacted into law after the charter was originally granted or last renewed and, as necessary, to reflect the current program offered by the charter school. (Education Code 47607)

CHARTER SCHOOL RENEWAL (continued)

2. Renewal of Five Years

- a. A renewal shall be granted for five years if clear and convincing evidence, demonstrated by verified data, shows either of the following: (Education Code 47607.2)
 - (1) Measurable increases in academic achievement, as defined by at least one year's progress for each year in school
 - (2) Strong postsecondary outcomes, as defined by college enrollment, persistence, and completion rates equal to similar peers
- b. For any such charter school, the Board may deny the renewal petition only upon making written factual findings that the charter school failed to meet or make sufficient progress toward meeting standards that provide a benefit to students at the school, that the closure of the charter school is in the best interest of students, and that the Board's decision provided greater weight to performance on measurements of academic performance. (Education Code 47607.2)

3. Denial/Two-Year Renewal

- a. The Board shall generally not renew a charter if, for two consecutive years immediately preceding the renewal decision, or for two of the most recent years for which state data is available immediately preceding the renewal if the two consecutive years immediately preceding the renewal decision include the 2019-20 or 2020-21 school year, either of the following applies: (Education Code 47607.2)
 - (1) The charter school has received the two lowest performance levels schoolwide on all the state indicators included in the Dashboard for which it receives performance levels, provided the charter school has schoolwide performance levels on at least two measurements of academic performance per year in each of the two years
 - (2) For all measurements of academic performance, the charter school has received performance levels schoolwide that are the same or lower than the state average and, for a majority of numerically significant student subgroups performing statewide below the state average in each respective year, received performance levels that are lower than the state average, provided that the charter school has performance levels on at least two measurements of academic performance for at least two subgroups

CHARTER SCHOOL RENEWAL (continued)

- b. However, the Board may grant a two-year renewal to any such charter school if the Board makes written factual findings, setting forth specific facts to support the findings, that: (Education Code 47607.2)
- (1) The charter school is taking meaningful steps to address the underlying cause(s) of low performance, and those steps are reflected, or will be reflected, in a written plan adopted by the governing body of the charter school.
 - (2) There is clear and convincing evidence, demonstrated by verified data, showing achievement of the criteria specified in item #2a above

In addition to all the grounds stated above for denial of a charter renewal, the Board may deny renewal of a charter upon a finding that the school is demonstrably unlikely to successfully implement the program set forth in the petition due to substantial fiscal or governance factors or a finding that the school is not serving all students who wish to attend. When denying a charter renewal for either of these reasons, the Board shall provide the charter school at least 30 days' notice of the alleged violation and a reasonable opportunity to cure the violation, including the submission of a proposed corrective action plan. The Board may deny the renewal for these reasons only upon a finding that either the corrective action proposed by the charter school has been unsuccessful or that the violations are sufficiently severe and pervasive as to render a corrective action plan unviable. Any finding that a school is not serving all students who wish to attend shall specifically identify the evidence supporting the finding. (Education Code 47607)

A charter school that qualifies for the state's Dashboard Alternative School Status shall not be subject to any of the above criteria. Instead, in determining whether to grant a charter renewal for such a charter school, the Board shall consider, in addition to the charter school's performance on the state and local indicators included in the Dashboard, the charter school's performance on alternative metrics applicable to the charter school based on the student population served. The Board shall meet with the charter school during the first year of the charter school's term to mutually agree to discuss alternative metrics to be considered and shall notify the charter school of the alternative metrics to be used within 30 days of this meeting. The Board may deny a charter renewal only upon making written findings, setting forth specific facts to support the findings, that the closure of the charter school is in the best interest of students. (Education Code 47607)

Timelines for Board Action

Within 60 days of receiving the renewal petition, the Board shall hold a public hearing to review documentation submitted by the charter school, determine the level of support for the

CHARTER SCHOOL RENEWAL (continued)

petition, and obtain public input. A petition is deemed received on the day the petitioner submits a petition to the district office, along with a signed certification that the petitioner deems the petition to be complete. (Education Code 47605)

The Board shall either grant or deny the charter renewal within 90 days of receiving the petition. The date may be extended by an additional 30 days if both the petitioner and the Board agree to the extension. (Education Code 47605)

At least 15 days before the public hearing at which the Board will grant or deny the charter petition, the Board shall publish all staff recommendations and recommended findings regarding the petition. During the public hearing, petitioners shall have equal time and opportunity to present evidence and testimony to respond to the staff recommendations and findings. (Education Code 47605)

If the Board fails to make a written factual finding when required for denial of the petition pursuant to the section "Criteria for Granting or Denying Renewal" above within the required time period, the absence of a written factual finding shall be deemed an approval of the renewal petition.

The Superintendent or designee shall provide notification to the California Department of Education, within 10 calendar days of the Board's action, whenever a renewal of the charter is granted or denied. (Education Code 47604.32; 5 CCR 11962.1)

If the Board denies a renewal petition, the charter school may submit its application for renewal to the County Board of Education within 30 days of the Board's written factual findings supporting the denial. (Education Code 47605, 47607.5)

School Closure

If a charter is not renewed and the charter school ceases operation, the school closure procedures specified in the charter in accordance with Education Code 47605 and 5 CCR 11962 shall be implemented. (Education Code 47604.32, 47605)

Legal Reference: (see next page)

CHARTER SCHOOL RENEWAL (continued)

Legal Reference:

EDUCATION CODE

47600-47616.7 *Charter Schools Act of 1992*

52052 *Definition of numerically significant student subgroup*

56145-56146 *Special education services in charter schools*

60600-60649 *Assessment of academic achievement*

CODE OF REGULATIONS, TITLE 5

11962-11962.1 *Definitions*

11966.4 *Submission of charter renewal petition*

11966.5 *Charter petitions that have not been renewed; submission to county board of education*

UNITED STATES CODE, TITLE 20

7221-7221j *Expanding opportunity through quality charter schools*

Management Resources:

CSBA PUBLICATIONS

Charter Schools: A Guide for Governance Teams, rev. June 2021

WEB SITES

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

California Charter Authorizing Professionals: <https://calauthorizers.org>

California Charter Schools Association: <https://www.ccsa.org>

California Department of Education, Charter Schools: <http://www.cde.ca.gov/sp/ch>

National Association of Charter School Authorizers: <https://www.qualitycharters.org>

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

UNIFORM COMPLAINT PROCEDURES

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages the early resolution of complaints whenever possible. To resolve complaints which may require a more formal process, the Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation.

Complaints Subject to UCP

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve complaints regarding the following programs and activities:

1. Accommodations for pregnant and parenting students (Education Code 46015)

(cf. 5146 - Married/Pregnant/Parenting Students)

2. Adult education programs (Education Code 8500-8538, 52334.7, 52500-52617)

(cf. 6200 - Adult Education)

3. After School Education and Safety programs (Education Code 8482-8484.65)

(cf. 5148.2 - Before/After School Programs)

4. Agricultural career technical education (Education Code 52460-52462)

5. Career technical and technical education and career technical and technical training programs (Education Code 52300-52462)

(cf. 6178 - Career Technical Education)

(cf. 6178.1 - Work-Based Learning)

6. Child care and development programs (Education Code 8200-8488)

(cf. 5148 - Child Care and Development)

7. Compensatory education (Education Code 54400)

(cf. 6171 - Title I Programs)

8. Consolidated categorical aid programs (Education Code 33315; 34 CFR 299.10-299.12)

UNIFORM COMPLAINT PROCEDURES (continued)

9. Course periods without educational content (Education Code 51228.1-51228.3)

(cf. 6152 - Class Assignment)

10. Discrimination, harassment, intimidation, or bullying in district programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on a person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, immigration status, ethnic group identification, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on the person's association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

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

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)

11. Educational and graduation requirements for students in foster care, homeless students, students from military families, and students formerly in a juvenile court school (Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, 51225.2)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6173.3 - Education for Juvenile Court School Students)

12. Every Student Succeeds Act (Education Code 52059.5; 20 USC 6301 et seq.)

13. Local control and accountability plan (Education Code 52075)

(cf. 0460 - Local Control and Accountability Plan)

14. Migrant education (Education Code 54440-54445)

(cf. 6175 - Migrant Education Program)

15. Physical education instructional minutes (Education Code 51210, 51222, 51223)

(cf. 6142.7 - Physical Education and Activity)

UNIFORM COMPLAINT PROCEDURES (continued)

16. Student fees (Education Code 49010-49013)

(cf. 3260 - Fees and Charges)

17. Reasonable accommodations to a lactating student (Education Code 222)

18. Regional occupational centers and programs (Education Code 52300-52334.7)

(cf. 6178.2 - Regional Occupational Center/Program)

19. School plans for student achievement as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64001)

(cf. 0420 - School Plans/Site Councils)

20. School safety plans (Education Code 32280-32289)

(cf. 0450 - Comprehensive Safety Plan)

21. School site councils as required for the consolidated application for specified federal and/or state categorical funding (Education Code 65000)

(cf. 0420 - School Plans/Site Councils)

22. State preschool programs (Education Code 8207-8225)

(cf. 5148.3 - Preschool/Early Childhood Education)

23. State preschool health and safety issues in license-exempt programs (Education Code 8212)

24. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy

25. Any other state or federal educational program the Superintendent of Public Instruction or designee deems appropriate

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process for resolving a complaint in a manner that is acceptable to all parties. An ADR process such as mediation may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used

UNIFORM COMPLAINT PROCEDURES (continued)

to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

The district shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the Superintendent or designee shall keep the identity of the complainant, and/or the subject of the complaint if different from the complainant, confidential when appropriate and as long as the integrity of the complaint process is maintained.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5125 - Student Records)
(cf. 9011 - Disclosure of Confidential/Privileged Information)

When an allegation that is not subject to UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and requirements related to UCP, including the steps and timelines specified in this policy and the accompanying administrative regulation.

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

The Superintendent or designee shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

(cf. 3580 - District Records)

Non-UCP Complaints

The following complaints shall not be subject to the district's UCP but shall be investigated and resolved by the specified agency or through an alternative process:

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services Protective Services Division or the appropriate law enforcement agency. (5 CCR 4611)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

UNIFORM COMPLAINT PROCEDURES (continued)

2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services. (5 CCR 4611)
3. Any complaint alleging that a student, while in an education program or activity in which the district exercises substantial control over the context and respondent, was subjected to sexual harassment as defined in 34 CFR 106.30 shall be addressed through the federal Title IX complaint procedures adopted pursuant to 34 CFR 106.44-106.45, as specified in AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.
4. Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in AR 4030 - Nondiscrimination in Employment, including the right to file the complaint with the California Department of Fair Employment and Housing.
5. Any complaint alleging a violation of a state or federal law or regulation related to special education, a settlement agreement related to the provision of a free appropriate public education (FAPE), failure or refusal to implement a due process hearing order to which the district is subject, or a physical safety concern that interferes with the district's provision of FAPE shall be submitted to the California Department of Education (CDE) in accordance with AR 6159.1 - Procedural Safeguards and Complaints for Special Education. (5 CCR 3200-3205)

(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)
6. Any complaint alleging noncompliance of the district's food service program with laws regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses shall be filed with or referred to CDE in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15580-15584)
7. Any allegation of discrimination based on race, color, national origin, sex, age, or disability in the district's food service program shall be filed with or referred to the U.S. Department of Agriculture in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15582)
8. Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments shall be investigated and resolved in accordance with AR 1312.4 - Williams Uniform Complaint Procedures. (Education Code 35186)

UNIFORM COMPLAINT PROCEDURES (continued)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination
8200-8488 Child care and development programs
8500-8538 Adult basic education
18100-18203 School libraries
32280-32289.5 School safety plan, uniform complaint procedures
35186 Williams uniform complaint procedures
46015 Parental leave for students
48645.7 Juvenile court schools
48853-48853.5 Foster youth
48985 Notices in language other than English
49010-49014 Student fees
49060-49079 Student records, especially:
49069.5 Records of foster youth
49490-49590 Child nutrition programs
49701 Interstate Compact on Educational Opportunity for Military Children
51210 Courses of study grades 1-6
51222 Physical education, secondary schools
51223 Physical education, elementary schools
51225.1-51225.2 Foster youth, homeless children, former juvenile court school students, military-connected students, migrant students, and newly arrived immigrant students; course credits; graduation requirements
51226-51226.1 Career technical education
51228.1-51228.3 Course periods without educational content
52059.5 Statewide system of support
52060-52077 Local control and accountability plan, especially:
52075 Complaint for lack of compliance with local control and accountability plan requirements
52300-52462 Career technical education
52500-52617 Adult schools
54400-54425 Compensatory education programs
54440-54445 Migrant education
54460-54529 Compensatory education programs
59000-59300 Special schools and centers
64000-64001 Consolidated application process; school plan for student achievement
65000-65001 School site councils

GOVERNMENT CODE

11135 Nondiscrimination in programs or activities funded by state
12900-12996 Fair Employment and Housing Act

Legal Reference continued: (see next page)

UNIFORM COMPLAINT PROCEDURES (continued)

Legal Reference: (continued)

HEALTH AND SAFETY CODE

1596.792 *California Child Day Care Act; general provisions and definitions*

1596.7925 *California Child Day Care Act; health and safety regulations*

PENAL CODE

422.55 *Hate crime; definition*

422.6 *Interference with constitutional right or privilege*

CODE OF REGULATIONS, TITLE 2

11023 *Harassment and discrimination prevention and correction*

CODE OF REGULATIONS, TITLE 5

3200-3205 *Special education compliance complaints*

4600-4670 *Uniform complaint procedures*

4680-4687 *Williams uniform complaint procedures*

4690-4694 *Complaints regarding health and safety issues in license-exempt preschool programs*

4900-4965 *Nondiscrimination in elementary and secondary education programs*

15580-15584 *Child nutrition programs complaint procedures*

UNITED STATES CODE, TITLE 20

1221 *Application of laws*

1232g *Family Educational Rights and Privacy Act*

1681-1688 *Title IX of the Education Amendments of 1972*

6301-6576 *Title I Improving the academic achievement of the disadvantaged*

6801-7014 *Title III language instruction for English Learners and immigrant students*

UNITED STATES CODE, TITLE 29

794 *Section 504 of Rehabilitation Act of 1973*

UNITED STATES CODE, TITLE 42

2000d-2000e-17 *Title VI and Title VII Civil Rights Act of 1964, as amended*

2000h-2-2000h-6 *Title IX of the Civil Rights Act of 1964*

6101-6107 *Age Discrimination Act of 1975*

11431-11435 *McKinney-Vento Homeless Assistance Act*

12101-12213 *Title II equal opportunity for individuals with disabilities*

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 *Nondiscrimination on basis of disability; complaints*

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 *Family Educational Rights and Privacy Act*

100.3 *Prohibition of discrimination on basis of race, color or national origin*

104.7 *Designation of responsible employee for Section 504*

106.1-106.82 *Nondiscrimination on the basis of sex in education programs, especially:*

106.8 *Designation of responsible employee and adoption of grievance procedures*

106.30 *Definitions*

106.44 *Response to notice of sexual harassment*

106.45 *Titles IX sexual harassment complaint procedures*

110.25 *Notification of nondiscrimination on the basis of age*

Management Resources: (see next page)

UNIFORM COMPLAINT PROCEDURES (continued)

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Sample UCP Board Policies and Procedures

Uniform Complaint Procedure 2021-22 Program Instrument

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Questions and Answers on the Title IX Regulations on Sexual Harassment, July 2021

Part I: Questions and Answers Regarding the Department's Title IX Regulations, January 2021

Dear Colleague Letter: Responding to Bullying of Students with Disabilities, October 2014

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, 2007

WEB SITES

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

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

California Department of Fair Employment and Housing: <https://www.dfeh.ca.gov>

California Department of Social Services: <https://www.cdss.ca.gov>

Student Privacy Policy Office: <http://www2.ed.gov/about/offices/list/oepd/sppo>

U.S. Department of Agriculture: <https://www.usda.gov>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/ocr>

U.S. Department of Justice: <http://www.justice.gov>

UNIFORM COMPLAINT PROCEDURES

Except as may otherwise be specifically provided in other district policies, these uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in the accompanying Board policy.

- (cf. 1312.1 - Complaints Concerning District Employees)*
- (cf. 1312.2 - Complaints Concerning Instructional Materials)*
- (cf. 1312.4 - Williams Uniform Complaint Procedures)*
- (cf. 4030 - Nondiscrimination in Employment)*

Compliance Officers

The district designates the individual(s), position(s), or unit(s) identified below as responsible for receiving, coordinating, and investigating complaints and for complying with state and federal civil rights laws. The individual(s), position(s), or unit(s) also serve as the compliance officer(s) specified in AR 5145.3 - Nondiscrimination/Harassment responsible for handling complaints regarding unlawful discrimination, harassment, intimidation, or bullying and in AR 5145.7 - Sexual Harassment for handling complaints regarding sexual harassment.

- (cf. 5145.3 - Nondiscrimination/Harassment)*
- (cf. 5145.7 - Sexual Harassment)*
- (cf. 5145.71 - Title IX Sexual Harassment Complaints Procedures)*

Principal

 (title or position)
TESD

 (unit or office)
370 N Evans Rd. Tipton, CA 93272

 (address)
559-752-4213

 (telephone number)
csolian@tipton.k12.ca.us

 (email)

In no instance shall a compliance officer be assigned to a complaint in which the compliance officer has a bias or conflict of interest that would prohibit the fair investigation or resolution of the complaint. Any complaint against a compliance officer or that raises a concern about the compliance officer's ability to investigate the complaint fairly and without bias shall be filed with the Superintendent or designee who shall determine how the complaint will be investigated.

UNIFORM COMPLAINT PROCEDURES (continued)

The Superintendent or designee shall ensure that employees assigned to investigate and resolve complaints receive training and are knowledgeable about the laws and programs at issue in the complaints to which they are assigned. Training provided to such employees shall cover current state and federal laws and regulations governing the program; applicable processes for investigating and resolving complaints, including those alleging unlawful discrimination, harassment, intimidation, or bullying; applicable standards for reaching decisions on complaints; and appropriate corrective measures. Assigned employees may have access to legal counsel as determined by the Superintendent or designee.

(cf. 4331 - Staff Development)

(cf. 9124 - Attorney)

The compliance officer or, if necessary, an appropriate administrator shall determine whether interim measures are necessary during an investigation and while the result is pending. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent, the Superintendent's designee, or, if appropriate, the site principal to implement one or more interim measures. The interim measures shall remain in place until the compliance officer determines that they are no longer necessary or until the district issues its final written decision, whichever occurs first.

Notifications

The district's UCP policy and administrative regulation shall be posted in all district schools and offices, including staff lounges and student government meeting rooms. (Education Code 234.1)

In addition, the Superintendent or designee shall annually provide written notification of the district's UCP to students, employees, parents/guardians of district students, district advisory committee members, school advisory committee members, appropriate private school officials or representatives, and other interested parties. (5 CCR 4622)

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committees)

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

(cf. 5145.6 - Parental Notifications)

The notice shall include:

1. A statement that the district is primarily responsible for compliance with federal and state laws and regulations, including those related to prohibition of unlawful discrimination, harassment, intimidation, or bullying against any protected group, and a list of all programs and activities that are subject to UCP as identified in the section "Complaints Subject to UCP" in the accompanying Board policy

UNIFORM COMPLAINT PROCEDURES (continued)

2. The title of the position responsible for processing complaints, the identity of the person(s) currently occupying that position if known, and a statement that such persons will be knowledgeable about the laws and programs that they are assigned to investigate
3. A statement that a UCP complaint, except a complaint alleging unlawful discrimination, harassment, intimidation, or bullying, must be filed no later than one year from the date the alleged violation occurred
4. A statement that a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying must be filed no later than six months from the date of the alleged conduct or the date the complainant first obtained knowledge of the facts of the alleged conduct
5. A statement that a student enrolled in a public school shall not be required to pay a fee for participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities

(cf. 3260 - Fees and Charges)

6. A statement that a complaint regarding student fees or the local control and accountability plan (LCAP) may be filed anonymously if the complainant provides evidence or information leading to evidence to support the complaint

(cf. 0460 - Local Control and Accountability Plan)

7. A statement that the district will post a standardized notice of the educational and graduation requirements of foster youth, homeless students, children of military families, and former juvenile court school students now enrolled in the district, as specified in Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, and 51225.2, and the complaint process

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6173.3 - Education for Juvenile Court School Students)

(cf. 6175 - Migrant Education Program)

8. A statement that complaints will be investigated in accordance with the district's UCP and a written decision will be sent to the complainant within 60 days from the receipt of the complaint, unless this time period is extended by written agreement of the complainant

AR 1312.3(d)

UNIFORM COMPLAINT PROCEDURES (continued)

9. A statement that, for programs within the scope of the UCP as specified in the accompanying Board policy, the complainant has a right to appeal the district's investigation report to the California Department of Education (CDE) by filing a written appeal, including a copy of the original complaint and the district's decision, within 30 calendar days of receiving the district's decision
10. A statement advising the complainant of any civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may be available under state or federal laws prohibiting discrimination, harassment, intimidation, or bullying, if applicable
11. A statement that copies of the district's UCP are available free of charge

The annual notification, complete contact information of the compliance officer(s), and information related to Title IX as required pursuant to Education Code 221.6 shall be posted on the district and district school web sites and may be provided through district-supported social media, if available.

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the district's policy, regulation, forms, and notices concerning the UCP.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's UCP policy, regulation, forms, and notices shall be translated into that language, in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

Filing of Complaints

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp. If a site administrator not designated as a compliance officer receives a complaint, the site administrator shall notify the compliance officer.

All complaints shall be filed in writing and signed by the complainant. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist in the filing of the complaint. (5 CCR 4600)

UNIFORM COMPLAINT PROCEDURES (continued)

Complaints shall also be filed in accordance with the following rules, as applicable:

1. A complaint alleging district violation of applicable state or federal law or regulations governing the programs specified in the accompanying Board policy may be filed by any individual, public agency, or organization. (5 CCR 4600)
2. Any complaint alleging noncompliance with law regarding the prohibition against student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance. A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee.
3. A UCP complaint, except for a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying, shall be filed no later than one year from the date the alleged violation occurred. For complaints related to the LCAP, the date of the alleged violation is the date when the County Superintendent of Schools approves the LCAP that was adopted by the Governing Board. (5 CCR 4630)
4. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying may be filed only by a person who alleges having personally suffered unlawful discrimination, a person who believes that any specific class of individuals has been subjected to unlawful discrimination, or a duly authorized representative who alleges that an individual student has been subjected to discrimination, harassment, intimidation, or bullying. (5 CCR 4630)
5. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying shall be initiated no later than six months from the date that the alleged unlawful discrimination occurred, or six months from the date that the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)
6. When a complaint alleging unlawful discrimination, harassment, intimidation, or bullying is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.
7. When a complainant of unlawful discrimination, harassment, intimidation, or bullying or the alleged victim, when not the complainant, requests confidentiality, the compliance officer shall inform the complainant or victim that the request may limit

UNIFORM COMPLAINT PROCEDURES (continued)

the district's ability to investigate the conduct or take other necessary action. When honoring a request for confidentiality, the district shall nevertheless take all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.

Mediation

Within three business days after receiving the complaint, the compliance officer may informally discuss with all the parties the possibility of using mediation to resolve the complaint. Mediation shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving an allegation of sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall ensure that all parties agree to permit the mediator access to all relevant confidential information. The compliance officer shall also notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with an investigation of the complaint.

The use of mediation shall not extend the district's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the district shall take only the actions agreed upon through the mediation. If mediation is unsuccessful, the district shall then continue with subsequent steps specified in this administrative regulation.

Investigation of Complaint

Within 10 business days after the compliance officer receives the complaint, the compliance officer shall begin an investigation into the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or the complainant's representative with the opportunity to present the information contained in the complaint to the compliance officer and shall notify the complainant and/or representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.

UNIFORM COMPLAINT PROCEDURES (continued)

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation. The compliance officer shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. At appropriate intervals, the compliance officer shall inform the parties of the status of the investigation.

To investigate a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall interview the alleged victim(s), any alleged offender(s), and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation. Refusal by the district to provide the investigator with access to records and/or information related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

Timeline for Investigation Report

OPTION 2: (Districts that allow complainants to appeal to the Board)

Unless extended by written agreement with the complainant, the investigation report shall be sent to the complainant within 60 calendar days of the district's receipt of the complaint.

Within 30 calendar days of receiving the complaint, the compliance officer shall prepare and send to the complainant a written report, as described in the section "Investigation Report" below. If the complainant is dissatisfied with the compliance officer's decision, the complainant may, within five business days, file the complaint in writing with the Board.

The Board may consider the matter at its next regular Board meeting or at a special Board meeting convened in order to meet the 60-day time limit within which the complaint must be answered. When required by law, the matter shall be considered in closed session. The Board may decide not to hear the complaint, in which case the compliance officer's decision shall be final.

(cf. 9321 - Closed Session)

If the Board hears the complaint, the compliance officer shall send the Board's decision to the complainant within 60 calendar days of the district's initial receipt of the complaint or within

the time period that has been specified in a written agreement with the complainant. (5 CCR 4631)

For any complaint alleging unlawful discrimination, harassment, intimidation, and bullying, the respondent shall be informed of any extension of the timeline agreed to by the complainant, and, in the same manner as the complainant, may file a complaint with the Board if dissatisfied with the decision.

Investigation Report

For all complaints, the district's investigation report shall include: (5 CCR 4631)

1. The findings of fact based on the evidence gathered
2. A conclusion providing a clear determination for each allegation as to whether the district is in compliance with the relevant law
3. Corrective action(s) whenever the district finds merit in the complaint, including, when required by law, a remedy to all affected students and parents/guardians and, for a student fees complaint, a remedy that complies with Education Code 49013 and 5 CCR 4600
4. Notice of the complainant's right to appeal the district's investigation report to CDE, except when the district has used the UCP to address a complaint not specified in 5 CCR 4610
5. Procedures to be followed for initiating an appeal to CDE

The investigation report may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

In consultation with district legal counsel, information about the relevant part of an investigation report may be communicated to a victim who is not the complainant and to other parties who may be involved in implementing the investigation report or are affected by the complaint, as long as the privacy of the parties is protected. In a complaint alleging unlawful discrimination, harassment, intimidation, and bullying, notice of the investigation report to the alleged victim shall include information about any sanction to be imposed upon the respondent that relates directly to the alleged victim.

If the complaint involves a limited-English-proficient (LEP) student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

For complaints alleging unlawful discrimination, harassment, intimidation, and bullying based on state law, the investigation report shall also include a notice to the complainant that:

1. The complainant may pursue available civil law remedies outside of the district's complaint procedures, including, but not limited to, injunctions, restraining orders or other remedies or orders, 60 calendar days after the filing of an appeal with CDE. (Education Code 262.3)
2. The 60 days moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law. (Education Code 262.3)
3. Complaints alleging discrimination based on race, color, national origin, sex, gender, disability, or age may also be filed with the U.S. Department of Education, Office for Civil Rights at www.ed.gov/ocr within 180 days of the alleged discrimination.

Corrective Actions

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. Appropriate corrective actions that focus on the larger school or district environment may include, but are not limited to, actions to reinforce district policies; training for faculty, staff, and students; updates to school policies; or school climate surveys.

(cf. 5137 - Positive School Climate)

For complaints involving retaliation or unlawful discrimination, harassment, intimidation, or bullying, appropriate remedies that may be offered to the victim but not communicated to the respondent may include, but are not limited to, the following:

1. Counseling

(cf. 6164.2 - Guidance/Counseling Services)

2. Academic support
3. Health services
4. Assignment of an escort to allow the victim to move safely about campus
5. Information regarding available resources and how to report similar incidents or retaliation
6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim
7. Restorative justice
8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation

For complaints of retaliation or unlawful discrimination, harassment, intimidation, or bullying involving a student as the respondent, appropriate corrective actions that may be provided to the student include, but are not limited to, the following:

1. Transfer from a class or school as permitted by law
2. Parent/guardian conference
3. Education regarding the impact of the conduct on others
4. Positive behavior support
5. Referral to a student success team

(cf. 6164.5 - Student Success Teams)

6. Denial of participation in extracurricular or cocurricular activities or other privileges as permitted by law

(cf. 6145 - Extracurricular and Cocurricular Activities)

7. Disciplinary action, such as suspension or expulsion, as permitted by law

(cf. 5144 - Discipline)

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

When an employee is found to have committed retaliation or unlawful discrimination, harassment, intimidation, or bullying, the district shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

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

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

The district may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination, harassment, intimidation, or bullying, that the district does not tolerate it, and how to report and respond to it.

When a complaint is found to have merit, an appropriate remedy shall be provided to the complainant or other affected person.

However, if a complaint alleging noncompliance with the law regarding student fees, deposits, and other charges, physical education instructional minutes, courses without educational content, or any requirement related to the LCAP is found to have merit, the district shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education. (Education Code 49013, 51222, 51223, 51228.3, 52075)

For complaints alleging noncompliance with the law regarding student fees, the district, by engaging in reasonable efforts, shall attempt in good faith to identify and fully reimburse all affected students and parents/guardians who paid the unlawful student fees within one year prior to the filing of the complaint. (Education Code 49013; 5 CCR 4600)

Appeals to the California Department of Education

Any complainant who is dissatisfied with the district's investigation report on a complaint regarding any specified federal or state educational program subject to UCP may file an appeal in writing with CDE within 30 calendar days of receiving the district's investigation report. (5 CCR 4632)

The appeal shall be sent to CDE with a copy of the original locally filed complaint and a copy of the district's investigation report for that complaint. The complainant shall specify and explain the basis for the appeal, including at least one of the following: (5 CCR 4632)

1. The district failed to follow its complaint procedures.
2. Relative to the allegations of the complaint, the district's investigation report lacks material findings of fact necessary to reach a conclusion of law.
3. The material findings of fact in the district's investigation report are not supported by substantial evidence.
4. The legal conclusion in the district's investigation report is inconsistent with the law.
5. In a case in which the district found noncompliance, the corrective actions fail to provide a proper remedy.

Upon notification by CDE that the district's investigation report has been appealed, the Superintendent or designee shall forward the following documents to CDE within 10 days of the date of notification: (5 CCR 4633)

1. A copy of the original complaint
2. A copy of the district's investigation report
3. A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
4. A report of any action taken to resolve the complaint
5. A copy of the district's UCP
6. Other relevant information requested by CDE

If notified by CDE that the district's investigation report failed to address allegation(s) raised by the complaint, the district shall, within 20 days of the notification, provide CDE and the

appellant with an amended investigation report that addresses the allegation(s) that were not addressed in the original investigation report. The amended report shall also inform the appellant of the right to separately appeal the amended report with respect to the allegation(s) that were not addressed in the original report. (5 CCR 4632)

Health and Safety Complaints in License-Exempt Preschool Programs

Any complaint regarding health or safety issues in a license-exempt California State Preschool Program (CSPP) shall be addressed through the procedures described in 5 CCR 4690-4694.

In order to identify appropriate subjects of CSPP health and safety issues pursuant to Health and Safety Code 1596.7925, a notice shall be posted in each license-exempt CSPP classroom in the district notifying parents/guardians, students, and teachers of the health and safety requirements of Title 5 regulations that apply to CSPP programs pursuant to Health and Safety Code 1596.7925 and the location at which to obtain a form to file any complaint alleging noncompliance with those requirements. For this purpose, the Superintendent or designee may download and post a notice available from the CDE web site. (Education Code 8212; 5 CCR 4691)

The district's annual UCP notification distributed pursuant to 5 CCR 4622 shall clearly indicate which of its CSPP programs are operating as exempt from licensing and which CSPP programs are operating pursuant to requirements under Title 22 of the Code of Regulations. (5 CCR 4691)

Any complaint regarding specified health or safety issues in a license-exempt CSPP program shall be filed with the preschool program administrator or designee, and may be filed anonymously. The complaint form shall specify the location for filing the complaint, contain a space to indicate whether the complainant desires a response to the complaint, and allow a complainant to add as much text as desired to explain the complaint. (Education Code 8212; 5 CCR 4690)

If it is determined that the complaint is beyond the authority of the preschool program administrator, the matter shall be forwarded to the Superintendent or designee in a timely manner, not to exceed 10 working days, for resolution. The preschool administrator or the Superintendent or designee shall make all reasonable efforts to investigate any complaint within their authority. (Education Code 8212; 5 CCR 4692)

Investigation of a complaint regarding health or safety issues in a license-exempt CSPP program shall begin within 10 days of receipt of the complaint. (Education Code 8212; 5 CCR 4692)

The preschool administrator or designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. If the complainant has indicated on the complaint form a desire to receive a response to the complaint, the preschool administrator or Superintendent's designee shall, within 45 working days of the initial filing of the complaint, report the resolution of the complaint to the

UNIFORM COMPLAINT PROCEDURES (continued)

complainant and CDE's assigned field consultant. If the preschool administrator makes this report, the information shall be reported at the same time to the Superintendent or designee. (Education Code 8212; 5 CCR 4692)

If a complaint regarding health or safety issues in a license-exempt CSPP program involves an LEP student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Board at a regularly scheduled hearing and, within 30 days of the date of the written report, may file a written appeal of the district's decision to the Superintendent of Public Instruction in accordance with 5 CCR 4632. (Education Code 8212; 5 CCR 4693, 4694)

All complaints and responses are public records. (5 CCR 4690)

(cf. 1340 - Access to District Records)

On a quarterly basis, the Superintendent or designee shall report summarized data on the nature and resolution of all CSPP health and safety complaints, including the number of complaints by general subject area with the number of resolved and unresolved complaints, to the Board at a regularly scheduled Board meeting and to the County Superintendent. (5 CCR 4693)

UNIFORM COMPLAINT PROCEDURES

NOTICE TO PARENTS/GUARDIANS, STUDENTS, AND TEACHERS: PRESCHOOL COMPLAINT RIGHTS

Parents/Guardians, Students, and Teachers:

Pursuant to Education Code 8212, you are hereby notified that any California State Preschool Program that is exempt from licensure must have:

1. Outdoor shade that is safe and in good repair
2. Drinking water that is accessible and readily available throughout the day
3. Safe and sanitary restroom facilities with one toilet and handwashing fixture for every 15 children
4. Restroom facilities that are available only for preschoolers and kindergartners
5. Visual supervision of children at all times
6. Indoor and outdoor space that is properly contained or fenced and provides sufficient space for the number of children using the space at any given time
7. Playground equipment that is safe, in good repair, and age appropriate

If you choose to file a complaint alleging that any of the above conditions is not being met, your complaint will be addressed through the district's uniform complaint procedures as required by law. A complaint form may be obtained at the school or district office, or downloaded from the school or district web site. You may also download a copy of the California Department of Education complaint form when available from the following web site: <http://www.cde.ca.gov/re/cp/uc>. However, a complaint need not be filed using either the district's complaint form or the complaint form from the California Department of Education.

UNIFORM COMPLAINT PROCEDURES

**PRESCHOOL COMPLAINT FORM:
UNIFORM COMPLAINT PROCEDURES**

Education Code 8212 requires that the district's uniform complaint procedures be used for the filing of complaints concerning noncompliance with health and safety standards for license-exempt California State Preschool Programs. The complaint and response are public documents as provided by law. Complaints may be filed anonymously. However, if you wish to receive a response to your complaint, you must provide the contact information below.

Response requested? Yes No

Contact information: (if response is requested)

Name: _____

Address: _____

Phone number: Day: _____ Evening: _____

E-mail address, if any: _____

Date problem was observed: _____

Location of the problem that is the subject of this complaint:

School name/address: _____

Room number/name of room/location of facility: _____

Only the following issues may be the subject of this complaint process. If you wish to complain about an issue not specified below, please contact the school or district for the appropriate district complaint procedure.

Specific issue(s) of the complaint: (Please check all that apply. A complaint may contain more than one allegation.)

- The preschool does not have outdoor shade that is safe and in good repair.
- Drinking water is not accessible and/or readily available throughout the day.
- The preschool does not provide safe and sanitary restroom facilities with one toilet and handwashing fixture for every 15 children.
- Restroom facilities are not available only for preschoolers and kindergartners.
- The preschool program does not provide visual supervision of children at all times.
- Indoor or outdoor space is not properly contained or fenced or does not provide sufficient space for the number of children using the space at any given time.

UNIFORM COMPLAINT PROCEDURES (continued)

- Playground equipment is not safe, in good repair, or age appropriate.

Please describe the issue of your complaint in detail. You may attach additional pages and include as much text as necessary to fully describe the situation.

Please file this complaint at the following location:

(preschool administrator or designee)

(address)

Please provide a signature below. If you wish to remain anonymous, a signature is not required. However, all complaints, even anonymous ones, should be dated.

(Signature)

(Date)

CRIMINAL BACKGROUND CHECKS FOR CONTRACTORS

Except in an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed to make school facilities safe and habitable, any entity contracting with the district for services that may require the entity's employees to interact with students, outside of the immediate supervision and control of parents/guardians or school staff, shall certify to the district that each of its employees who may interact with students has a valid criminal records summary as described in Education Code 44237 and that neither the entity nor any of those employees has been convicted of a violent or serious felony as defined in Education Code 45122.1. Such contracting entity shall also be required to immediately provide the district with any subsequent arrest and conviction information received pursuant to the subsequent arrest service. (Education Code 44237, 45125.1)

On a case-by-case basis, the Superintendent or designee may require any entity with which the district has a contract to comply with these same requirements. (Education Code 45125.1)

For an individual who is operating as the sole proprietor of an entity, the Superintendent or designee shall treat the individual as an employee of the entity and shall prepare and submit the individual's fingerprints to the Department of Justice (DOJ). (Education Code 45125.1)

Any contracting entity's employee who has been convicted of a violent or serious felony, as defined in Education Code 45122.1, shall not be permitted to interact with students unless a certificate of rehabilitation and pardon pursuant to Penal Code 4852.01-4852.22 has been submitted to the Superintendent or designee. (Education Code 45125.1)

The Superintendent or designee may determine that criminal background checks will not be required if the contract is for the construction, reconstruction, rehabilitation, or repair of a school facility and the contracting entity is providing services in an emergency or exceptional situation, or the district uses one or more of the following methods to ensure student safety: (Education Code 45125.2)

1. The installation of a physical barrier at the worksite to limit contact with students
2. Continual supervision and monitoring of all employees of the entity by an employee of the entity whom DOJ has ascertained has not been convicted of a violent or serious felony
3. Surveillance of employees of the entity by school personnel

The Superintendent or designee may take appropriate steps to protect the safety of any students who may come in contact with employee's of contracting entities, including, but not limited to, ensuring that the employee's of such entities perform work during nonschool hours, do not work alone when students are present, have

CRIMINAL BACKGROUND CHECKS FOR CONTRACTORS (continued)

limited access to school grounds, are provided with a visible means of identification, and/or that there are regular patrols or supervision of the site from district security or personnel.

(cf. 3515.3 - District Police/Security Department)

Legal Reference:

EDUCATION CODE

41302.5 *School districts, definition*

44237 *Applicants for employment; fingerprints for purpose of criminal record summary*

45122.1 *Classified employees, conviction of a violent or serious felony*

45125.1 *Criminal background checks for contractors; criminal records summary*

45125.2 *Criminal background checks for construction*

PENAL CODE

667.5 *Prior prison terms, enhancement of prison terms*

1192.7 *Plea bargaining limitation*

4852.01-4852.22 *Procedure for restoration of rights and application for pardon*

Management Resources:

WEB SITES

Department of Justice: <https://oag.ca.gov/fingerprints>

approved:
Classified Personnel

December 2021
AR 4217.3(a)

LAYOFF/REHIRE

Classified employees shall be subject to layoff for lack of work or lack of funds. (Education Code 45114, 45308)

A classified employee shall not be laid off if a short-term employee is retained to render a service that the classified employee is qualified to render. (Education Code 45117)

(cf. 4121 - Temporary/Substitute Personnel)

Order of Layoff Within a Classification/Determination of Seniority

Within each class, the order of layoff shall be determined by length of service. (Education Code 45114, 45308)

OPTION 1: (For districts with average daily attendance (ADA) under 400,000 that do not have an agreement with the exclusive representative of classified employees to determine length of service as employee's date of hire)

"Length of service" means all hours in paid status, whether during the school year, a holiday, recess, or during any period that school is in session or closed. However, length of service shall not include hours compensated solely on an overtime basis, as provided in Education Code 45128, and shall not include hours for any service performed prior to entering into probationary or permanent status except for service in a restricted position pursuant to Education Code 45105. (Education Code 45308)

The employee who has been employed the shortest time in the class, plus higher classes, shall be laid off first. (Education Code 45308)

For an employee who is a member of the Military Reserve or the National Guard, length of service credit shall be granted for military leave of absence, including voluntary or involuntary active duty during a period of national emergency or war. (Education Code 45297, 45308)

(cf. 4161.5/4261.5/4361.5 - Military Leave)

Length of service credit may be granted for time spent on unpaid illness or maternity leave, unpaid family care leave, or unpaid industrial accident leave. Length of service credit shall not be granted for other types of unpaid leaves. (Education Code 45308)

(cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave)

(cf. 4261.1 - Personal Illness/Injury Leave)

(cf. 4161.11/4261.11/4361.11 - Industrial Accident/Illness Leave)

Notice of Layoff and Hearing Rights

Whenever a permanent classified employee is to be laid off for lack of work or lack of funds, the Superintendent or designee shall, no later than March 15 and before the employee is given formal notice by the Governing Board, give to the employee written notice of the recommendation, the reasons that the employee's services will not be required for the ensuing year, any displacement rights, reemployment rights, and the employee's right to a hearing. The district shall adhere to the notice, hearing, and layoff procedures in Education Code 45117, Government Code 11503 and 11505, and other applicable provisions of law. (Education Code 45117)

An employee who is so notified may request a hearing to determine if there is cause for not reemploying the employee for the ensuing year. The request shall be in writing and shall be delivered to the person who sent notice to the employee, on or before March 15 but not less than seven days after the date the notice is served on the employee. Failure of an employee to request a hearing on or before the date specified shall constitute a waiver of the employee's right to a hearing. (Education Code 45117)

The Superintendent or designee shall serve an employee who timely requests a hearing with the District Statement of Reduction in Force documents. The employee has five calendar days from service of the District Statement of Reduction in Force documents to timely file a notice of participation with the district. The parties are entitled to discovery, if requested within 15 days of service of the District Statement of Reduction in Force documents. (Education Code 45117)

If a hearing is requested by a permanent classified employee, the proceeding shall be conducted and a decision made by an administrative law judge in accordance with Government Code 11500-11529. The Board shall make a final decision regarding the sufficiency of the cause and disposition of the layoff upon receipt of the administrative law judge's proposed decision. None of the findings, recommendations, or determinations in the proposed decision prepared by the administrative law judge shall be binding on the Board. (Education Code 45117)

AR 4217.3(c)

LAYOFF/REHIRE (continued)

Following the Board's decision, the Superintendent or designee shall give final notice of termination to the affected employee(s) before May 15 unless a continuance was granted after a request for hearing was made, in which case such date may be extended by the number of days of the continuance. (Education Code 45117)

If during the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies, the Board determines that the district's local control funding formula apportionment per unit of ADA for that fiscal year has not increased by at least two percent, and that it is therefore necessary to decrease the number of classified employees due to lack of work or lack of funds, the Board may issue a District Statement of Reduction in Force to those employees in accordance with a schedule of notice

and hearing adopted by the Board, and layoff proceedings shall be carried out as required by law. (Education Code 45117)

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

When classified positions are eliminated as a result of the expiration of a specifically funded program, the district shall give written notice to the affected employee(s) not less than 60 days prior to the effective date of the layoff informing the employee(s) of the layoff date, any displacement rights, and employment rights. (Education Code 45117)

The district is not required to provide a layoff notice to any person hired as a short-term employee for a period not exceeding 60 days whose service may not be extended or renewed. (Education Code 45117)

Additionally, the district may release probationary classified employees without notice or hearing for reasons other than lack of work or lack of funds. (Education Code 45117)

Reemployment

Classified employees laid off because of lack of work or lack of funds shall be eligible for reemployment for a period of 39 months and shall be reemployed in preference to new applicants. Reemployment shall be in order of seniority. Persons so laid off also have the right to apply and establish their qualification for vacant promotional positions within the district during the 39-month period. (Education Code 45114, 45298, 45308)

When a vacancy occurs, the district shall give the employee with the most seniority an opportunity to accept or reject the position, by first calling the employee at the employee's last known telephone number to notify the employee of the vacancy and then sending written notice by certified and standard mail to the employee's last known address. The employee shall advise the district of the decision by any means no later than 10 calendar days from the date the notice was sent. If the employee accepts, the employee shall report to work no later than two calendar weeks from the vacancy notification date or on a later date specified by the district.

In order to be reemployed, the employee must be capable of performing the essential duties of the job with or without reasonable accommodations. When an otherwise eligible employee is unable to perform the essential duties of the job, the employee shall be kept on the reemployment list until another opportunity becomes available or the period of reemployment eligibility expires, whichever occurs first.

(cf. 4032 - Reasonable Accommodation)

Upon rejecting two offers of reemployment, the employee's name shall be removed from the reemployment list and the employee will forfeit all reemployment rights to which the employee would otherwise be entitled.

When an employee is notified of a vacancy and fails to respond or report to work within time limits specified by district procedures, the employee's name shall be removed from the reemployment list and all reemployment rights to which the employee would otherwise be entitled shall be forfeited.

If an employee is reemployed in a new position and fails to complete the probationary period in the new position, the employee shall be returned to the reemployment list for the remainder of the 39-month period. The remaining time period shall be calculated as the time remaining in the 39-month period as of the date of reemployment. (Education Code 45114, 45298)

Reinstatement of Benefits

When a laid-off employee is reemployed, all accumulated sick leave credit shall be restored.

A laid-off permanent employee shall be reemployed with all rights and benefits accorded at the time of layoff.

A laid-off probationary employee shall be reemployed as a probationary employee, and the previous time served toward the completion of the required probationary period shall be counted. The employee shall also be reemployed with all rights and benefits accorded to a probationary employee at the time of layoff.

A laid-off employee, when reemployed, shall be placed on the salary step held at the time of layoff. An employee who was bumped into a lower class shall, when reinstated to the previous class, be placed on the salary step to which the employee would have progressed had the employee remained there. An adjusted anniversary date shall be established for step increment purposes so as to reflect the actual amount of time served in the district.

Voluntary Demotion or Reduction of Hours

Classified employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff, or in order to remain in their present position rather than be reclassified or reassigned, shall be granted the same rights as employees who are laid off. In addition, such employees shall retain eligibility to be considered for reemployment in their previously held class or position with increased assigned time, for an additional period of time up to 24 months as determined by the Board on a class-by-class basis, provided that the same test of fitness under which they qualified for appointment to that class shall still apply. (Education Code 45114, 45298)

Employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff shall have the option of returning to a position in their former class or to positions with increased assigned time as vacancies become available and without limitation of time. If there is a valid reemployment list, they shall be ranked on that list in accordance with their proper seniority. (Education Code 45114, 45298)

Legal Reference:

EDUCATION CODE

45101 Definitions

45103 Classified service in districts not incorporating the merit system

45105 Positions under various acts not requiring certification qualifications; classification

45113 Rules and regulations for classified service in districts not incorporating the merit system

45114 *Layoff and reemployment procedures; definitions*
45115 *Layoff; reinstatement from service retirement*
45117 *Notice of layoff and hearing rights*
45286 *Limited term employees*
45297 *Right to take equivalent examination while employee in military service*
45298 *Reemployment of persons laid off; voluntary demotions or reductions in time*
45308 *Order of layoff and reemployment; length of service*
45309 *Reinstatement of permanent noncertified employees after resignation*
GOVERNMENT CODE
11500-11529 *Administrative adjudication; formal hearings*
UNITED STATES CODE, TITLE 38
4301-4335 *Employment and reemployment rights of members of the uniformed services*
COURT DECISIONS
Tucker v. Grossmont Union High School District (2008) 168 Cal.App.4th 640
San Mateo City School District v. Public Employment Relations Board (1983) 33 Cal.3d 850

Management Resources:

WEB SITES

California School Employees Association: <http://www.csea.com>

Regulation
approved:

CSBA POLICY MANUAL UPDATE
December 2021

STUDENT RECORDS

Definitions

Student means any individual who is or has been in attendance at the district and regarding whom the district maintains student records. (34 CFR 99.3)

Attendance includes, but is not limited to, attendance in person or by paper correspondence, videoconference, satellite, Internet, or other electronic information and telecommunication technologies for students who are not physically present in the classroom, and the period during which a person is working under a work-study program. (34 CFR 99.3)

Student records are any items of information (in handwriting, print, tape, film, computer, or other medium) gathered within or outside the district that are directly related to an identifiable student and maintained by the district, required to be maintained by an employee in the performance of the employee's duties, or maintained by a party acting for the district. Any information maintained for the purpose of second-party review is considered a student record. Student records include the student's health record. (Education Code 49061, 49062; 5 CCR 430; 34 CFR 99.3)

Student records do not include: (Education Code 49061, 49062; 34 CFR 99.3)

1. Directory information

(cf. 5125.1 - Release of Directory Information)

2. Informal notes compiled by a school officer or employee which remain in the sole possession of the maker, are used only as a personal memory aid, and are not accessible or revealed to any other person except a substitute employee

3. Records of the law enforcement unit of the district, subject to 34 CFR 99.8

(cf. 3515 - Campus Security)

(cf. 3515.3 - District Police/Security Department)

4. Records created or received by the district after an individual is no longer a student and that are not directly related to the individual's attendance as a student

5. Grades on peer-graded papers before they are collected and recorded by a teacher

Mandatory permanent student records are those records which are maintained in perpetuity and which schools have been directed to compile by state law, regulation, or administrative directive. (5 CCR 430)

Mandatory interim student records are those records which the schools are directed to compile and maintain for specified periods of time and are then destroyed in accordance with state law, regulation, or administrative directive. (5 CCR 430)

STUDENT RECORDS (continued)

Permitted student records are those records having clear importance only to the current educational process of the student. (5 CCR 430)

Disclosure means to permit access to, or the release, transfer, or other communication of, personally identifiable information contained in student records to any party, except the party that provided or created the record, by any means including oral, written, or electronic. (34 CFR 99.3)

Access means a personal inspection and review of a record or an accurate copy of a record, or receipt of an accurate copy of a record or an oral description or communication of a record, and a request to release a copy of any record. (Education Code 49061)

Personally identifiable information includes, but is not limited to: (34 CFR 99.3)

1. The student's name
2. The name of the student's parent/guardian or other family members
3. The address of the student or student's family
4. A personal identifier, such as the student's social security number, student number, or biometric record (e.g., fingerprints, retina and iris patterns, voiceprints, DNA sequence, facial characteristics, and handwriting)
5. Other indirect identifiers, such as the student's date of birth, place of birth, and mother's maiden name
6. Other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty
7. Information requested by a person who the district reasonably believes knows the identity of the student to whom the student record relates

Adult student is a person who is or was enrolled in school and who is at least 18 years of age. (5 CCR 430)

Parent/guardian means a natural parent, an adopted parent, legal guardian, surrogate parent, or foster parent. (Education Code 49061, 56050, 56055)

STUDENT RECORDS (continued)

Legitimate educational interest is an interest held by any school official, employee, contractor, or consultant whose official duties, responsibilities, or contractual obligations to the district, whether routine or as a result of special circumstances, require access to information contained in student records.

School officials and employees are officials or employees, including teachers, whose duties and responsibilities to the district, whether routine or as a result of special circumstances, require access to student records. (34 CFR 99.31)

Contractor or consultant is anyone with a formal written agreement or contract with the district regarding the provision of services or functions outsourced by the district. Contractor or consultant shall not include a volunteer or other party. (Education Code 49076)

Custodian of records is the employee responsible for the security of student records maintained by the district and for devising procedures for assuring that access to such records is limited to authorized persons. (5 CCR 433)

County placing agency means the county social service department or county probation department. (Education Code 49061)

Persons Granted Absolute Access

In accordance with law, absolute access to any student records shall be granted to:

1. Parents/guardians of students younger than age 18 years, including the parent who is not the student's custodial parent (Education Code 49069.7; Family Code 3025)
2. An adult student, or a student under the age of 18 years who attends a postsecondary institution, in which case the student alone shall exercise rights related to the student's records and grant consent for the release of records (34 CFR 99.3, 99.5)
3. Parents/guardians of an adult student with disabilities who is age 18 years or older and has been declared incompetent under state law (Education Code 56041.5)

(*cf.* 6159 - Individualized Education Program)

Access for Limited Purpose/Legitimate Educational Interest

The following persons or agencies shall have access to those particular records that are relevant to their legitimate educational interest or other legally authorized purpose:

1. Parents/guardians of a student 18 years of age or older who is a dependent child as defined in 26 USC 152 (Education Code 49076; 34 CFR 99.31)

STUDENT RECORDS (continued)

2. Students who are age 16 or older or who have completed the 10th grade (Education Code 49076)
3. School officials and employees, consistent with the definition provided in the section "Definitions" above (Education Code 49076; 34 CFR 99.31)
4. Members of a school attendance review board (SARB) appointed pursuant to Education Code 48321 who are authorized representatives of the district and any volunteer aide age 18 or older who has been investigated, selected, and trained by the SARB to provide follow-up services to a referred student (Education Code 49076)

(cf. 5113.1 - Chronic Absence and Truancy)

(cf. 5113.12 - District School Attendance Review Board)

5. Officials and employees of other public schools, school systems, or postsecondary institutions where the student intends or is directed to enroll, including local, county, or state correctional facilities where educational programs leading to high school graduation are provided, or where the student is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer (Education Code 49076; 34 CFR 99.31)

Unless the annual parent/guardian notification issued pursuant to Education Code 48980 includes a statement that the district may disclose students' personally identifiable information to officials of another school, school system, or postsecondary institution where the student seeks or intends to enroll, the Superintendent or designee shall, when such a disclosure is made, make a reasonable attempt to notify the parent/guardian or adult student at the last known address, provide a copy of the record that is disclosed, and give the parent/guardian or adult student an opportunity for a hearing to challenge the record. (34 CFR 99.34)

6. The Student Aid Commission, to provide the grade point average (GPA) of all district students in grade 12 and, when required, verification of high school graduation or its equivalent of all students who graduated in the prior academic year, for use in the Cal Grant postsecondary financial aid program. However, such information shall not be submitted when students opt out or are permitted by the rules of the Student Aid Commission to provide test scores in lieu of the GPA. (Education Code 69432.9, 69432.92)

No later than January 1 each year, the Superintendent or designee shall notify each student in grade 11, and the student's parents/guardians if the student is under age 18 years, that the student's GPA will be forwarded to the Student Aid Commission by October 1 unless the student opts out within a period of time specified in the notice, which shall not be less than 30 days. (Education Code 69432.9)

STUDENT RECORDS (continued)

Students' social security numbers shall not be included in the submitted information unless the Student Aid Commission deems it necessary to complete the financial aid application and the Superintendent or designee obtains permission from the student's parent/guardian, or from the adult student, to submit the social security number. (Education Code 69432.9)

7. Federal, state, and local officials, as needed for an audit or evaluation of, or compliance with, a state or federally funded education program and in accordance with a written agreement developed pursuant to 34 CFR 99.35 (Education Code 49076; 34 CFR 99.3, 99.31, 99.35)
8. Any county placing agency acting as an authorized representative of a state or local educational agency which is required to audit or evaluate a state or federally supported education program pursuant to item #7 above (Education Code 49076)
9. Any person, agency, or organization authorized in compliance with a court order or lawfully issued subpoena (Education Code 49077; 5 CCR 435; 34 CFR 99.31)

Unless otherwise instructed by the court, the Superintendent or designee shall, prior to disclosing a record pursuant to a court order or subpoena, give the parent/guardian or adult student at least three days' notice of the name of the requesting agency and the specific record requested, if lawfully possible within the requirements of the judicial order. (Education Code 49077; 5 CCR 435; 34 CFR 99.31)

10. Any district attorney who is participating in or conducting a truancy mediation program or participating in the presentation of evidence in a truancy petition (Education Code 49076)
11. A district attorney's office for consideration against a parent/guardian for failure to comply with compulsory education laws (Education Code 49076)
12. Any probation officer, district attorney, or counsel of record for a student who is a minor for the purposes of conducting a criminal investigation or an investigation in regards to declaring the minor a ward of the court or involving a violation of a condition of probation, subject to evidentiary rules specified in Welfare and Institutions Code 701 (Education Code 49076)

When disclosing records for these purposes, the Superintendent or designee shall obtain written certification from the recipient of the records that the information will not be disclosed to another party without prior written consent of the student's parent/guardian or the holder of the student's educational rights, unless specifically authorized by state or federal law. (Education Code 49076)

STUDENT RECORDS (continued)

13. Any judge or probation officer for the purpose of conducting a truancy mediation program for a student or for the purpose of presenting evidence in a truancy petition pursuant to Welfare and Institutions Code 681 (Education Code 49076)

In such cases, the judge or probation officer shall certify in writing to the Superintendent or designee that the information will be used only for truancy purposes. Upon releasing student information to a judge or probation officer, the Superintendent or designee shall inform, or provide written notification to, the student's parent/guardian within 24 hours. (Education Code 49076)

14. A foster family agency with jurisdiction over a currently enrolled or former student; short-term residential treatment program staff responsible for the education or case management of a student; or a caregiver who has direct responsibility for the care of a student, including a certified or licensed foster parent, an approved relative or nonrelated extended family member, or a resource family, as defined (Education Code 49076)

Such individuals shall have access to the student's current or most recent records of grades, transcripts, attendance, discipline, online communication on platforms established by schools for students and parents/guardians, and any individualized education program or Section 504 plan developed and maintained by the district (Education Code 49069.3)

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

(cf. 6173.1 - Education for Foster Youth)

15. A student age 14 years or older who is both a homeless student and an unaccompanied minor as defined in 42 USC 11434a (Education Code 49076)

(cf. 6173 - Education for Homeless Children)

16. An individual who completes items #1-4 of the caregiver's authorization affidavit pursuant to Family Code 6552 and signs the affidavit for the purpose of enrolling a minor in school (Education Code 49076)

17. A caseworker or other representative of a state or local child welfare agency or tribal organization that has legal responsibility in accordance with state or tribal law for the care and protection of a student, provided that the individual is authorized by the agency or organization to receive the records and the information requested is directly related to providing assistance to address the student's educational needs (Education Code 49076; 20 USC 1232(g))

STUDENT RECORDS (continued)

18. Appropriate law enforcement authorities, in circumstances where Education Code 48902 requires that the district provide special education and disciplinary records of a student with disabilities who is suspended or expelled for committing an act violating Penal Code 245 (Education Code 48902, 49076)

When disclosing such records, the Superintendent or designee shall obtain written certification by the recipient of the records as described in item #12 above. (Education Code 49076)

19. Designated peace officers or law enforcement agencies in cases where the district is authorized by law to assist law enforcement in investigations of suspected criminal conduct or kidnapping and a written parental consent, lawfully issued subpoena, or court order is submitted to the district, or information is provided to it indicating that an emergency exists in which the student's information is necessary to protect the health or safety of the student or other individuals (Education Code 49076.5)

In such cases, the Superintendent or designee shall provide information about the identity and location of the student as it relates to the transfer of that student's records to another public school district in California or any other state or to a California private school. (Education Code 49076.5)

When disclosing records for the above purposes, the Superintendent or designee shall obtain the necessary documentation to verify that the person, agency, or organization is a person, agency, or organization that is permitted to receive such records.

Any person, agency, or organization granted access is prohibited from releasing information to another person, agency, or organization without written permission from the parent/guardian or adult student unless specifically allowed by state law or the federal Family Educational Rights and Privacy Act. (Education Code 49076)

In addition, the parent/guardian or adult student may provide written consent for access to be granted to persons, agencies, or organizations not afforded access rights by law. The written consent shall specify the records to be released and the party or parties to whom they may be released. (Education Code 49061, 49075)

Only a parent/guardian having legal custody of the student may consent to the release of records to others. Either parent/guardian may grant consent if both parents/guardians notify the district, in writing, that such an agreement has been made. (Education Code 49061)

(cf. 5021 - Noncustodial Parents)

STUDENT RECORDS (continued)

Discretionary Access

At the discretion of the Superintendent or designee, information may be released from a student's records to the following:

1. Appropriate persons, including parents/guardians of a student, in an emergency if the health and safety of the student or other persons are at stake (Education Code 49076; 34 CFR 99.31, 99.32, 99.36)

When releasing information to any such appropriate person, the Superintendent or designee shall record information about the threat to the health or safety of the student or any other person that formed the basis for the disclosure and the person(s) to whom the disclosure was made. (Education Code 49076; 34 CFR 99.32)

Unless it would further endanger the health or safety of the student or other persons, the Superintendent or designee shall inform the parent/guardian or adult student within one week of the disclosure that the disclosure was made, of the articulable and significant threat to the health or safety of the student or other individuals that formed the basis for the disclosure, and of the parties to whom the disclosure was made.

2. Accrediting associations in order to carry out their accrediting functions (Education Code 49076; 34 CFR 99.31)
3. Under the conditions specified in Education Code 49076 and 34 CFR 99.31, organizations conducting studies on behalf of educational institutions or agencies for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction, provided that: (Education Code 49076; 34 CFR 99.31)
 - a. The study is conducted in a manner that does not permit personal identification of students or parents/guardians by individuals other than representatives of the organization who have legitimate interests in the information.
 - b. The information is destroyed when no longer needed for the purposes for which the study is conducted.
 - c. The district enters into a written agreement with the organization that complies with 34 CFR 99.31.

STUDENT RECORDS (continued)

4. Officials and employees of private schools or school systems where the student is enrolled or intends to enroll, subject to the rights of parents/guardians as provided in Education Code 49068 and in compliance with 34 CFR 99.34 (Education Code 49076; 34 CFR 99.31, 99.34)
5. Local health departments operating countywide or regional immunization information and reminder systems and the California Department of Public Health, unless the parent/guardian has requested that no disclosures of this type be made (Health and Safety Code 120440)
6. Contractors and consultants having a legitimate educational interest based on services or functions which have been outsourced to them through a formal written agreement or contract with the district, excluding volunteers or other parties (Education Code 49076)

(cf. 3600 - Consultants)

7. Agencies or organizations in connection with the student's application for or receipt of financial aid, provided that information permitting the personal identification of a student or the student's parents/guardians for these purposes is disclosed only as may be necessary to determine the eligibility of the student for financial aid, determine the amount of financial aid, determine the conditions which will be imposed regarding the financial aid, or enforce the terms or conditions of the financial aid (Education Code 49076; 34 CFR 99.31)
8. County elections officials for the purpose of identifying students eligible to register to vote or offering such students an opportunity to register, subject to the limits set by 34 CFR 99.37 and under the condition that any information provided on this basis shall not be used for any other purpose or transferred to any other person or agency (Education Code 49076; 34 CFR 99.37)

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

When disclosing records for the above purposes, the Superintendent or designee shall obtain the necessary documentation to verify that the person, agency, or organization is a person, agency, or organization that is permitted to receive such records.

Any person, agency, or organization granted access is prohibited from releasing information to another person, agency, or organization without written permission from the parent/guardian or adult student unless specifically allowed by state law or the federal Family Educational Rights and Privacy Act. (Education Code 49076)

STUDENT RECORDS (continued)

De-identification of Records

When authorized by law for any program audit, educational research, or other purpose, the Superintendent or designee may release information from a student record without prior consent of the parent/guardian or adult student after the removal of all personally identifiable information. Prior to releasing such information, the Superintendent or designee shall make a reasonable determination that the student's identity is not personally identifiable, whether through single or multiple releases and taking into account other reasonably available information. (Education Code 49074, 49076; 20 USC 1232g; 34 CFR 99.31)

Process for Providing Access to Records

Student records shall be maintained in a central file at the school attended by the student or, when records are maintained at different locations, a notation shall be placed in the central file indicating where other records may be found. Parents/guardians and adult students shall be notified of the location of student records if not centrally located. (Education Code 49069; 5 CCR 433)

The custodian of records shall be responsible for the security of student records and shall ensure that access is limited to authorized persons. (5 CCR 433)

The custodian of records shall develop reasonable methods, including physical, technological, and administrative policy controls, to ensure that school officials and employees obtain access to only those student records in which they have legitimate educational interests. (34 CFR 99.31)

To inspect, review, or obtain copies of student records, authorized persons shall submit a request to the custodian of records. Prior to granting the request, the custodian of records shall authenticate the individual's identity. For any individual granted access based on a legitimate educational interest, the request shall specify the interest involved.

When required by law, a student's parent/guardian or an adult student shall provide written, signed, and dated consent before the district discloses the student record. Such consent may be given through electronic means in those cases where it can be authenticated. The district's consent form shall specify the records that may be disclosed, state the purpose of the disclosure, and identify the party or class of parties to whom the disclosure may be made. Upon request by the parent/guardian or adult student, the district shall provide a copy of the records disclosed. (34 CFR 99.30)

If the parent/guardian or adult student refuses to provide written consent for the release of student information, the Superintendent or designee shall not release the information, unless it is otherwise subject to release based on a court order or a lawful subpoena.

STUDENT RECORDS (continued)

Within five business days following the date of request, the authorized person shall be granted access to inspect, review, and obtain copies of student records during regular school hours. (Education Code 49069)

Qualified certificated personnel shall be available to interpret records when requested. (Education Code 49069)

The custodian of records or the Superintendent or designee shall prevent the alteration, damage, or loss of records during inspection. (5 CCR 435)

Access Log

A log shall be maintained for each student's record which lists all persons, agencies, or organizations requesting or receiving information from the record and the legitimate educational interest of the requester. (Education Code 49064)

In every instance of inspection by persons who do not have assigned educational responsibility, the custodian of records shall make an entry in the log indicating the record inspected, the name of the person granted access, the reason access was granted, and the time and circumstances of inspection. (5 CCR 435)

The custodian of records shall also make an entry in the log regarding any request for record(s) that was denied and the reason for the denial.

The log shall include requests for access to records by:

1. Parents/guardians or adult students
2. Students who are 16 years of age or older or who have completed the 10th grade
3. Parties obtaining district-approved directory information
4. Parties who provide written parental consent, in which case the consent notice shall be filed with the record pursuant to Education Code 49075
5. School officials and employees who have a legitimate educational interest
6. Law enforcement personnel seeking to enforce immigration laws

The log shall be open to inspection only by the parent/guardian, adult student, dependent adult student, custodian of records, and certain state or federal officials specified in Education Code 49064. (Education Code 49064; 5 CCR 432)

STUDENT RECORDS (continued)

Duplication of Student Records

To provide copies of any student record, the district may charge a reasonable fee not to exceed the actual cost of providing the copies. No charge shall be made for providing up to two transcripts or up to two verifications of various records for any former student. No charge shall be made to locate or retrieve any student record. (Education Code 49065)

(cf. 3260 - Fees and Charges)

Changes to Student Records

Only a parent/guardian having legal custody of a student or a student who is 18 years of age or is attending an institution of postsecondary education may challenge the content of a record or offer a written response to a record. (Education Code 49061)

No addition or change shall be made to a student's record after high school graduation or permanent departure, other than routine updating, unless required by law or with prior consent of the parent/guardian or adult student. (Education Code 49070; 5 CCR 437)

Any request to change a student's legal name in the student's mandatory permanent student record shall be accompanied with appropriate documentation.

Any challenge to the content of a student's record shall be filed in accordance with the process specified in AR 5125.3 - Challenging Student Records. (Education Code 49070)

(cf. 5125.3 - Challenging Student Records)

Retention and Destruction of Student Records

All anecdotal information and assessment reports maintained as student records shall be dated and signed by the individual who originated the data. (5 CCR 431)

The following mandatory permanent student records shall be kept indefinitely: (5 CCR 432, 437)

1. Legal name of student
2. Date and place of birth and method of verifying birth date

(cf. 5111 - Admission)

3. Sex of student

STUDENT RECORDS (continued)

4. Name and address of parent/guardian of minor student
 - a. Address of minor student if different from the above
 - b. Annual verification of parent/guardian's name and address and student's residence

(cf. 5111.1 - District Residency)

5. Entrance and departure dates of each school year and for any summer session or other extra session
6. Subjects taken during each year, half-year, summer session, or quarter, and marks or credits given towards graduation

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

7. Verification of or exemption from required immunizations

(cf. 5141.31 - Immunizations)

8. Date of high school graduation or equivalent

Mandatory interim student records, unless forwarded to another district, shall be maintained subject to destruction during the third school year after the school year in which they originated, following a determination that their usefulness has ceased or the student has left the district. These records include: (Education Code 48918, 51747; 5 CCR 432, 437, 16027)

1. Expulsion orders and the causes therefor

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

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

2. A log identifying persons or organizations who request or receive information from the student record
3. Health information, including verification or waiver of the health screening for school entry

(cf. 5141.32 - Health Screening for School Entry)

4. Information on participation in special education programs, including required tests, case studies, authorizations, and actions necessary to establish eligibility for admission or discharge

STUDENT RECORDS (continued)

(cf. 6159 - Individualized Education Program)

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

5. Language training records

(cf. 6174 - Education for English Learners)

6. Progress slips/notices required by Education Code 49066 and 49067
7. Parental restrictions/stipulations regarding access to directory information
8. Parent/guardian or adult student rejoinders to challenged records and to disciplinary action
9. Parent/guardian authorization or prohibition of student participation in specific programs
10. Results of standardized tests administered within the past three years

(cf. 6162.51 - State Academic Achievement Tests)

11. Written findings resulting from an evaluation conducted after a specified number of missed assignments to determine whether it is in a student's best interest to remain in independent study

(cf. 6158 - Independent Study)

Permitted student records may be destroyed six months after the student completes or withdraws from the educational program and their usefulness ceases, including: (5 CCR 432, 437)

1. Objective counselor and/or teacher ratings
2. Standardized test results older than three years
3. Routine disciplinary data

(cf. 5144 - Discipline)

4. Verified reports of relevant behavioral patterns
5. All disciplinary notices
6. Supplementary attendance records

STUDENT RECORDS (continued)

Records shall be destroyed in a way that assures they will not be available to possible public inspection in the process of destruction. (5 CCR 437)

Transfer of Student Records

When a student transfers into this district from any other school district or a private school, the Superintendent or designee shall inform the student's parent/guardian of rights regarding student records, including a parent/guardian's right to review, challenge, and receive a copy of student records. (Education Code 49068; 5 CCR 438)

When a student transfers into this district from another district, the Superintendent or designee shall request that the student's previous district provide any records, either maintained by that district in the ordinary course of business or received from a law enforcement agency, regarding acts committed by the transferring student that resulted in the student's suspension or expulsion. (Education Code 48201)

(cf. 4158/4258/4358 - Employee Security)
(cf. 5119 - Students Expelled From Other Districts)

When a student transfers from this district to another school district or to a private school, the Superintendent or designee shall forward a copy of the student's mandatory permanent record within 10 school days of the district's receipt of the request for the student's records. The original record or a copy shall be retained permanently by this district. If the transfer is to another California public school, the student's entire mandatory interim record shall also be forwarded. If the transfer is out of state or to a private school, the mandatory interim record may be forwarded. Permitted student records may be forwarded to any other district or private school. (Education Code 48918, 49068; 5 CCR 438)

Upon receiving a request from a county placing agency to transfer a student in foster care out of a district school, the Superintendent or designee shall transfer the student's records to the next educational placement within two business days. (Education Code 49069.5)

All student records shall be updated before they are transferred. (5 CCR 438)

Student records shall not be withheld from the requesting district because of any charges or fees owed by the student or parent/guardian. (5 CCR 438)

If the district is withholding grades, diploma, or transcripts from the student because of damage or loss of school property, this information shall be sent to the requesting district along with the student's records.

(cf. 5125.2 - Withholding Grades, Diploma or Transcripts)

STUDENT RECORDS (continued)

Notification of Parents/Guardians

Upon any student's initial enrollment, and at the beginning of each school year thereafter, the Superintendent or designee shall notify parents/guardians and eligible students, in writing, of their rights related to student records. If 15 percent or more of the students enrolled in the district speak a single primary language other than English, then the district shall provide these notices in that language. Otherwise, the district shall provide these notices in the student's home language insofar as practicable. The district shall effectively notify parents/guardians or eligible students with disabilities. (Education Code 48985, 49063; 34 CFR 99.7)

(cf. 5145.6 - Parental Notifications)

The notice shall include: (Education Code 49063; 34 CFR 99.7, 99.34)

1. The types of student records kept by the district and the information contained therein
2. The title(s) of the official(s) responsible for maintaining each type of record
3. The location of the log identifying those who request information from the records
4. District criteria for defining school officials and employees and for determining legitimate educational interest
5. District policies for reviewing and expunging student records
6. The right to inspect and review student records and the procedures for doing so
7. The right to challenge and the procedures for challenging the content of a student record that the parent/guardian or student believes to be inaccurate, misleading, or otherwise in violation of the student's privacy rights
8. The cost, if any, charged for duplicating copies of records
9. The categories of information defined as directory information pursuant to Education Code 49073
10. The right to consent to disclosures of personally identifiable information contained in the student's records except when disclosure without consent is authorized by law
11. Availability of the curriculum prospectus developed pursuant to Education Code 49091.14 containing the titles, descriptions, and instructional aims of every course offered by the school

STUDENT RECORDS (continued)

(cf. 5020 - Parent Rights and Responsibilities)

12. Any other rights and requirements set forth in Education Code 49060-49085, and the right of parents/guardians to file a complaint with the U.S. Department of Education concerning an alleged failure by the district to comply with 20 USC 1232g
13. A statement that the district forwards education records to other agencies or institutions that request the records and in which the student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment

In addition, the annual parental notification shall include a statement that a student's citizenship status, immigration status, place of birth, or any other information indicating national origin will not be released without parental consent or a court order.

Student Records from Social Media

For the purpose of gathering and maintaining records of students' social media activity, the Superintendent or designee shall: (Education Code 49073.6)

1. Gather or maintain only information that pertains directly to school safety or student safety
2. Provide a student with access to any information that the district obtained from the student's social media activity and an opportunity to correct or delete such information
3. Destroy information gathered from social media and maintained in student records within one year after a student turns 18 years of age or within one year after the student is no longer enrolled in the district, whichever occurs first
4. Notify each parent/guardian that the student's information is being gathered from social media and that any information maintained in the student's records shall be destroyed as provided in item #3 above. The notification shall also include, but is not limited to, an explanation of the process by which a student or the student's parent/guardian may access the student's records for examination of the information gathered or maintained and the process by which removal of the information may be requested or corrections to the information may be made. The notification may be provided as part of the annual parental notification required pursuant to Education Code 48980.
5. If the district contracts with a third party to gather information on a student from social media, ensure that the contract:

STUDENT RECORDS (continued)

- a. Prohibits the third party from using the information for purposes other than those specified in the contract or from selling or sharing the information with any person or entity other than the district, the student, or the student's parent/guardian
- b. Requires the third party to destroy the information immediately upon satisfying the terms of the contract, or when the district notifies the third party that the student has turned 18 years of age or is no longer enrolled in the district, whichever occurs first

Updating Name and/or Gender of Former Students

When a former student submits a state-issued driver's license, birth certificate, passport, social security card, court order, or other government-issued documentation demonstrating that the former student's legal name and/or gender has changed, the district shall update the former student's records to include the updated legal name and/or gender. Upon request by the former student, the district shall reissue any documents conferred upon the former student, including, but not limited to, a transcript, a high school diploma, a high school equivalency certificate, or other similar documents. (Education Code 49062.5)

If the former student's name or gender is changed and the requested records are reissued, a new document shall be added to the former student's file that includes all of the following information: (Education Code 49062.5)

1. The date of the request
2. The date the requested records were reissued to the former student
3. A list of the records that were requested by and reissued to the former student
4. The type of documentation, if any, provided by the former student to demonstrate a legal change to the student's name and/or gender
5. The name of the employee who completed the request
6. The current and former names and/or genders of the student

Any former student who submits a request to change the legal name and/or gender on the student's records but is unable to provide any government-issued documentation demonstrating the legal name or gender change, may request a name or gender change through the process described in Education Code 49070 and AR 5125.3 - Challenging Student Records. (Education Code 49062.5)

NONDISCRIMINATION/HARASSMENT

The district designates the individual(s) identified below as the employee(s) responsible for coordinating the district's efforts to comply with applicable state and federal civil rights laws and to answer inquiries regarding the district's nondiscrimination policies. The individual(s) shall also serve as the compliance officer(s) specified in AR 1312.3 - Uniform Complaint Procedures as the responsible employee to handle complaints alleging unlawful discrimination targeting a student, including discriminatory harassment, intimidation, or bullying, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, genetic information, or any other legally protected status or association with a person or group with one or more of these actual or perceived characteristics. The coordinator/compliance officer(s) may be contacted at: (Education Code 234.1; 5 CCR 4621)

Principal
(title or position)
370 N Evans Rd. Tipton, CA 93272
(address)
559-752-4213
(telephone number)
csolian@tipton.k12.ca.us
(email)

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 1312.3 - Uniform Complaint Procedures)
(cf. 5145.7 - Sexual Harassment)
(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)

Measures to Prevent Discrimination

To prevent unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying, of students at district schools or in school activities and to ensure equal access of all students to the educational program, the Superintendent or designee shall implement the following measures:

1. Publicize the district's nondiscrimination policy and related complaint procedures, including the coordinator/compliance officer's contact information, to students, parents/guardians, employees, volunteers, and the general public by posting them in prominent locations and providing easy access to them through district-supported communications
2. Post the district's policies and procedures prohibiting discrimination, harassment, student sexual harassment, intimidation, bullying, and cyberbullying, including a section on social media bullying that includes all of the references described in

NONDISCRIMINATION/HARASSMENT (continued)

Education Code 234.6 as possible forums for social media, in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students (Education Code 234.6)

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

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

(cf. 5131.2 - Bullying)

(cf. 5145.9 - Hate-Motivated Behavior)

3. Post the definition of sex discrimination and harassment as described in Education Code 230, including the rights set forth in Education Code 221.8, in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students (Education Code 234.6)
4. Post in a prominent location on the district web site in a manner that is easily accessible to parents/guardians and students information regarding Title IX prohibitions against discrimination based on a student's sex, gender, gender identity, pregnancy, and parental status, including the following: (Education Code 221.6, 221.61, 234.6)
 - a. The name and contact information of the district's Title IX Coordinator, including the phone number and email address
 - b. The rights of students and the public and the responsibilities of the district under Title IX, including a list of rights as specified in Education Code 221.8 and web links to information about those rights and responsibilities located on the web sites of the Office for Equal Opportunity and the U.S. Department of Education's Office for Civil Rights (OCR)
 - c. A description of how to file a complaint of noncompliance under Title IX, which shall include:
 - (1) An explanation of the statute of limitations within which a complaint must be filed after an alleged incident of discrimination has occurred and how a complaint may be filed beyond the statute of limitations
 - (2) An explanation of how the complaint will be investigated and how the complainant may further pursue the complaint, including web links to this information on the OCR's web site
 - (3) A web link to the OCR complaints form and the contact information for the office, including the phone number and email address for the office

NONDISCRIMINATION/HARASSMENT (continued)

- d. A link to the Title IX information included on the California Department of Education's (CDE) web site
- 5. Post a link to statewide CDE-compiled resources, including community-based organizations, that provide support to youth who have been subjected to school-based discrimination, harassment, intimidation, or bullying and to their families. Such resources shall be posted in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students. (Education Code 234.5, 234.6)
- 6. Provide to students a handbook that contains age-appropriate information that clearly describes the district's nondiscrimination policy, procedures for filing a complaint, and resources available to students who feel that they have been the victim of any such behavior.
- 7. Annually notify all students and parents/guardians of the district's nondiscrimination policy, including its responsibility to provide a safe, nondiscriminatory school environment for all students. The notice shall inform students and parents/guardians that they may request to meet with the compliance officer to determine how best to accommodate or resolve concerns that may arise from the district's implementation of its nondiscrimination policies. The notice shall also inform all students and parents/guardians that, to the extent possible, the district will address any individual student's interests and concerns in private.

(cf. 5145.6 - Parental Notifications)

- 8. Ensure that students and parents/guardians, including those with limited English proficiency, are notified of how to access the relevant information provided in the district's nondiscrimination policy and related complaint procedures, notices, and forms in a language they can understand.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's policy, regulation, forms, and notices concerning nondiscrimination shall be translated into that language in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

- 9. Provide to students, employees, volunteers, and parents/guardians age-appropriate training and/or information regarding the district's nondiscrimination policy; what constitutes prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying; how and to whom a report of an incident should be made; and how to guard against segregating or stereotyping students when

NONDISCRIMINATION/HARASSMENT (continued)

providing instruction, guidance, supervision, or other services to them. Such training and information shall include details of guidelines the district may use to provide a discrimination-free environment for all district students.

(cf. 1240 - Volunteer Assistance)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

10. At the beginning of each school year, inform school employees that any employee who witnesses any act of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, against a student is required to intervene if it is safe to do so. (Education Code 234.1)

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

11. At the beginning of each school year, inform each principal or designee of the district's responsibility to provide appropriate assistance or resources to protect students from threatened or potentially discriminatory behavior and ensure their privacy rights.

Enforcement of District Policy

The Superintendent or designee shall take appropriate actions to reinforce BP 5145.3 - Nondiscrimination/Harassment. As needed, these actions may include any of the following:

1. Removing vulgar or offending graffiti

(cf. 5131.5 - Vandalism and Graffiti)

2. Providing training to students, staff, and parents/guardians about how to recognize unlawful discrimination, how to report it or file a complaint, and how to respond
3. Disseminating and/or summarizing the district's policy and regulation regarding unlawful discrimination
4. Consistent with laws regarding the confidentiality of student and personnel records, communicating to students, parents/guardians, and the community the school's response plan to unlawful discrimination or harassment

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

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

(cf. 5125 - Student Records)

NONDISCRIMINATION/HARASSMENT (continued)

5. Taking appropriate disciplinary action against students, employees, and anyone determined to have engaged in wrongdoing in violation of district policy, including any student who is found to have filed a complaint of discrimination that the student knew was not true

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

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

(cf. 5144 - Discipline)

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

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

(cf. 6159.4 - Behavioral Interventions for Special Education Students)

Process for Initiating and Responding to Complaints

Students who feel that they have been subjected to unlawful discrimination described above or in district policy are strongly encouraged to immediately contact the compliance officer, principal, or any other staff member. In addition, students who observe any such incident are strongly encouraged to report the incident to the compliance officer or principal, whether or not the alleged victim files a complaint.

Any school employee who observes an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, or to whom such an incident is reported shall report the incident to the compliance officer or principal within a school day, whether or not the alleged victim files a complaint.

Any school employee who witnesses an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall immediately intervene to stop the incident when it is safe to do so. (Education Code 234.1)

When a report of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, is made to or received by the principal or compliance officer, the principal or compliance officer shall notify the student or parent/guardian of the right to file a formal complaint in accordance with AR 1312.3 - Uniform Complaint Procedures or, for complaints of sexual harassment that meet the federal Title IX definition, AR 5145.71 - Title IX Sexual Harassment Complaint Procedures. Once notified verbally or in writing, the compliance officer shall begin the investigation and shall implement immediate measures necessary to stop the discrimination and ensure that all students have access to the educational program and a safe school environment. Any interim measures adopted to address unlawful discrimination shall, to the extent possible, not disadvantage the complainant or a student who is the victim of the alleged unlawful discrimination.

Any report or complaint alleging unlawful discrimination by the principal, compliance officer, or any other person to whom a report would ordinarily be made or complaint filed

NONDISCRIMINATION/HARASSMENT (continued)

shall instead be made to or filed with the Superintendent or designee who shall determine how the complaint will be investigated.

(*cf. 5141.4 - Child Abuse Prevention and Reporting*)

Issues Unique to Intersex, Nonbinary, Transgender and Gender-Nonconforming Students

Gender identity of a student means the student's gender-related identity, appearance, or behavior as determined from the student's internal sense, whether or not that gender-related identity, appearance, or behavior is different from that traditionally associated with the student's physiology or assigned sex at birth.

Gender expression means a student's gender-related appearance and behavior, whether stereotypically associated with the student's assigned sex at birth. (Education Code 210.7)

Gender transition refers to the process in which a student changes from living and identifying as the sex assigned to the student at birth to living and identifying as the sex that corresponds to the student's gender identity.

Gender-nonconforming student means a student whose gender expression differs from stereotypical expectations.

Intersex student means a student with natural bodily variations in anatomy, hormones, chromosomes, and other traits that differ from expectations generally associated with female and male bodies.

Nonbinary student means a student whose gender identity falls outside of the traditional conception of strictly either female or male, regardless of whether or not the student identifies as transgender, was born with intersex traits, uses gender-neutral pronouns, or uses agender, genderqueer, pangender, gender nonconforming, gender variant, or such other more specific term to describe their gender.

Transgender student means a student whose gender identity is different from the gender assigned at birth.

The district prohibits acts of verbal, nonverbal, or physical aggression, intimidation, or hostility that are based on sex, gender identity, or gender expression, or that have the purpose or effect of producing a negative impact on the student's academic performance or of creating an intimidating, hostile, or offensive educational environment, regardless of whether the acts are sexual in nature. Examples of the types of conduct which are prohibited in the district and which may constitute gender-based harassment include, but are not limited to:

NONDISCRIMINATION/HARASSMENT (continued)

1. Refusing to address a student by a name and the pronouns consistent with the student's gender identity
2. Disciplining or disparaging a student or excluding the student from participating in activities, for behavior or appearance that is consistent with the student's gender identity or that does not conform to stereotypical notions of masculinity or femininity, as applicable
3. Blocking a student's entry to the restroom that corresponds to the student's gender identity
4. Taunting a student because the student participates in an athletic activity more typically favored by a student of the other sex
5. Revealing a student's gender identity to individuals who do not have a legitimate need for the information, without the student's consent
6. Using gender-specific slurs
7. Physically assaulting a student motivated by hostility toward the student because of the student's gender, gender identity, or gender expression

The district's uniform complaint procedures (AR 1312.3) or Title IX sexual harassment procedures (AR 5145.71), as applicable, shall be used to report and resolve complaints alleging discrimination against intersex, nonbinary, transgender, and gender-nonconforming students.

Examples of bases for complaints include, but are not limited to, the above list, as well as improper rejection by the district of a student's asserted gender identity, denial of access to facilities that correspond with a student's gender identity, improper disclosure of a student's gender identity, discriminatory enforcement of a dress code, and other instances of gender-based harassment.

To ensure that intersex, nonbinary, transgender, and gender-nonconforming students are afforded the same rights, benefits, and protections provided to all students by law and Board policy, the district shall address each situation on a case-by-case basis, in accordance with the following guidelines:

1. **Right to privacy:** A student's intersex, nonbinary, transgender, or gender-nonconforming status is the student's private information. The district shall develop strategies to prevent unauthorized disclosure of students' private information. Such

NONDISCRIMINATION/HARASSMENT (continued)

strategies may include, but are not limited to, collecting or maintaining information about student gender only when relevant to the educational program or activity, protecting or revealing a student's gender identity as necessary to protect the health or safety of the student, and keeping a student's unofficial record separate from the official record.

The district shall only disclose the information to others with the student's prior written consent, except when the disclosure is otherwise required by law or when the district has compelling evidence that disclosure is necessary to preserve the student's physical or mental well-being. In any case, the district shall only allow disclosure of a student's personally identifiable information to employees with a legitimate educational interest as determined by the district pursuant to 34 CFR 99.31. Any district employee to whom a student's intersex, nonbinary, transgender, or gender-nonconforming status is disclosed shall keep the student's information confidential. When disclosure of a student's gender identity is made to a district employee by a student, the employee shall seek the student's permission to notify the compliance officer. If the student refuses to give permission, the employee shall keep the student's information confidential, unless the employee is required to disclose or report the student's information pursuant to this administrative regulation, and shall inform the student that honoring the student's request may limit the district's ability to meet the student's needs related to the student's status as an intersex, nonbinary, transgender, or gender-nonconforming student. If the student permits the employee to notify the compliance officer, the employee shall do so within three school days.

As appropriate given the student's need for support, the compliance officer may discuss with the student any need to disclose the student's intersex, nonbinary, transgender, or gender-nonconformity status or gender identity or gender expression to the student's parents/guardians and/or others, including other students, teacher(s), or other adults on campus. The district shall offer support services, such as counseling, to students who wish to inform their parents/guardians of their status and desire assistance in doing so.

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

2. **Determining a Student's Gender Identity:** The compliance officer shall accept the student's assertion of gender identity and begin to treat the student consistent with that gender identity unless district personnel present a credible and supportable basis for believing that the student's assertion is for an improper purpose.
3. **Addressing a Student's Transition Needs:** The compliance officer shall arrange a meeting with the student and, if appropriate, the student's parents/guardians to

NONDISCRIMINATION/HARASSMENT (continued)

identify and develop strategies for ensuring that the student's access to educational programs and activities is maintained. The meeting shall discuss the intersex, nonbinary, transgender, or gender-nonconforming student's rights and how those rights may affect and be affected by the rights of other students and shall address specific subjects related to the student's access to facilities and to academic or educational support programs, services, or activities, including, but not limited to, sports and other competitive endeavors. In addition, the compliance officer shall identify specific school site employee(s) to whom the student may report any problem related to the student's status as an intersex, nonbinary, transgender, or gender-nonconforming individual, so that prompt action can be taken to address it. Alternatively, if appropriate and desired by the student, the school may form a support team for the student that will meet periodically to assess whether the arrangements for the student are meeting the student's educational needs and providing equal access to programs and activities, educate appropriate staff about the student's transition, and serve as a resource to the student to better protect the student from gender-based discrimination.

4. **Accessibility to Sex-Segregated Facilities, Programs, and Activities:** When the district maintains sex-segregated facilities, such as restrooms and locker rooms, or offers sex-segregated programs and activities, such as physical education classes, intermural sports, and interscholastic athletic programs, students shall be permitted to access facilities and participate in programs and activities consistent with their gender identity. To address any student's privacy concerns in using sex-segregated facilities, the district shall offer available options such as a gender-neutral or single-use restroom or changing area, a bathroom stall with a door, an area in the locker room separated by a curtain or screen, or use of the locker room before or after the other students. However, the district shall not require a student to utilize these options because the student is intersex, nonbinary, transgender, or gender-nonconforming. In addition, a student shall be permitted to participate in accordance with the student's gender identity in other circumstances where students are separated by gender, such as for class discussions, yearbook pictures, and field trips. A student's right to participate in a sex-segregated activity in accordance with the student's gender identity shall not render invalid or inapplicable any other eligibility rule established for participation in the activity.

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

(cf. 6153 - School-Sponsored Trips)

(cf. 7110 - Facilities Master Plan)

5. **Student Records:** Upon each student's enrollment, the district is required to maintain a mandatory permanent student record (official record) that includes the student's gender and legal name.

NONDISCRIMINATION/HARASSMENT (continued)

A student's legal name as entered on the mandatory student record required pursuant to 5 CCR 432 shall only be changed with proper documentation. A student's gender as entered on the student's official record required pursuant to 5 CCR 432 shall only be changed with written authorization of a parent/guardian having legal custody of the student. (Education Code 49061)

However, when proper documentation or authorization, as applicable, is not submitted with a request to change a student's legal name or gender, any change to the student's record shall be limited to the student's unofficial records such as attendance sheets, report cards, and school identification.

(cf. 5125 - Student Records)

(cf. 5125.1 - Release of Directory Information)

(cf. 5125.3 - Challenging Student Records)

6. **Names and Pronouns:** If a student so chooses, district personnel shall be required to address the student by a name and the pronoun(s) consistent with the student's gender identity, without the necessity of a court order or a change to the student's official district record. However, inadvertent slips or honest mistakes by district personnel in the use of the student's name and/or consistent pronouns will, in general, not constitute a violation of this administrative regulation or the accompanying district policy.
7. **Uniforms/Dress Code:** A student has the right to dress in a manner consistent with the student's gender identity, subject to any dress code adopted on a school site.

(cf. 5132 - Dress and Grooming)

BEFORE/AFTER SCHOOL PROGRAMS

The Governing Board desires to provide before-school and/or after-school enrichment programs that support the regular education program in a supervised environment. In order to increase academic achievement of participating students, the content of such programs shall be coordinated with the district's vision and goals for student learning, local control and accountability plan, curriculum, and academic standards.

- (cf. 0000 - Vision)*
- (cf. 0200 - Goals for the School District)*
- (cf. 0460 - Local Control and Accountability Plan)*
- (cf. 0470 - COVID-19 Mitigation Plan)*
- (cf. 5147 - Dropout Prevention)*
- (cf. 5148 - Child Care and Development)*
- (cf. 6011 - Academic Standards)*
- (cf. 6176 - Weekend/Saturday Classes)*
- (cf. 6177 - Summer Learning Programs)*
- (cf. 6179 - Supplemental Instruction)*

The district's program shall be planned through a collaborative process that includes parents/guardians, students, and representatives of participating schools, governmental agencies including city and county parks and recreation departments, local law enforcement, community organizations, and, if appropriate, the private sector. (Education Code 8422, 8482.5, 46120)

To the extent feasible, the district shall give priority to establishing before-school and/or after-school programs in low-performing schools and/or programs that serve low-income and other at-risk students.

- (cf. 1400 - Relations Between Other Governmental Agencies and the Schools)*
- (cf. 1700 - Relations Between Private Industry and the Schools)*
- (cf. 6020 - Parent Involvement)*

Any After School Education and Safety Program (ASES), 21st Century Community Learning Center Program (21st CCLC), 21st Century High School After School Safety and Enrichment for Teens Program (ASSETs), or other program to be established pursuant to Education Code 8421, 8482.3 or 8484.75 shall be approved by the Board and the principal of each participating school.

The Superintendent or designee shall ensure that all staff who directly supervise students in the district's before-school and/or after-school program possess appropriate knowledge and experience. As needed, staff and volunteers shall receive ongoing training related to their job responsibilities.

- (cf. 1240 - Volunteer Assistance)*
- (cf. 4131 - Staff Development)*
- (cf. 4222 - Teacher Aides/Paraprofessionals)*
- (cf. 4231 - Staff Development)*

(cf. 4331 - Staff Development)

BP 5148.2(b)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

Each program shall include academic and enrichment elements in accordance with law and administrative regulation. In addition, each program may include support services that reinforce the educational component and promote student health and well-being.

(cf. 0450 - Comprehensive Safety Plan)

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

(cf. 5030 - Student Wellness)

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 6142.7 - Physical Education and Activity)

OPTION 1: No fee shall be charged for participation in the program.

Eligible students who are 11 or 12 years of age shall be placed in a before-school or after-school program, if and when available, rather than subsidized child care and development services. During the time that the before-school or after-school program does not operate, such students may be provided the option of enrolling in child care and development services in accordance with the enrollment priorities established in AR 5148 - Child Care and Development. (Welfare and Institutions Code 10273)

The Board and the Superintendent or designee shall monitor student participation rates and shall identify multiple measures that shall be used to evaluate program effectiveness. Such measures may include, but are not limited to, student outcome data; program self-assessments; feedback from staff, participating students, and parents/guardians; and observations of program activities.

(cf. 0500 - Accountability)

Every three years, the Superintendent or designee shall review the after-school program plan, including, but not limited to, program goals, program content, and outcome measures. Documentation of the program plan shall be maintained for a minimum of five years.

(cf. 3580 - District Records)

Legal Reference:

EDUCATION CODE

8281.5 California Prekindergarten Planning and Implementation Grant Program

8295-8305 Child development program personnel qualifications

8420-8428 21st Century After-School Program for Teens

8482-8484.65 After School Education and Safety Program

8484.7-8484.9 21st Century Community Learning Centers

17264 New construction; accommodation of before- and after-school programs

35021.3 After-school physical recreation instructors

45125 Criminal record check

45330 Paraprofessionals; instructional aides
45340-45349 Paraprofessionals; instructional aides
46120 Expanded Learning Opportunities Program
49024 Criminal background check; Activity Supervisor Clearance Certificate
49430-49434 Nutrition standards
49540-49546 Child Care Food Program
49553 Free or reduced-price meals
69430-69460 Cal Grant program
WELFARE AND INSTITUTIONS CODE
10207-10490 Child Care and Development Services Act, especially:
10273 Preferred placement for otherwise eligible children ages 11 or 12
UNITED STATES CODE, TITLE 20
6311 State plans
6314 Title I schoolwide programs
7171-7176 21st Century Community Learning Centers
UNITED STATES CODE, TITLE 42
1766-1766a Child and Adult Care Food Program
11434a Education for homeless children and youths
CODE OF FEDERAL REGULATIONS, TITLE 7
226.17 Child care center nutrition standards

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Expanded Learning Opportunities Program FAQs, October 2021
Request for Applications: 21st Century Community Learning Centers Elementary/Middle Schools, September 2020
Request for Applications: 21st Century High School After School Safety and Enrichment for Teens, September 2020
21st CCLC and ASSETs FAQs, September 2020
Quality Program Improvement Plan Instructions: Instructions for Completing a Quality Program Improvement Plan for Expanded Learning Programs in California, August 2020
A Crosswalk Between the Quality Standards for Expanded Learning and Program Quality Assessment Tools, 2014
Quality Standards for Expanded Learning in California: Creating and Implementing a Shared Vision of Quality, 2014
California After School Physical Activity Guidelines, 2009
U.S. DEPARTMENT OF EDUCATION PUBLICATIONS
21st Century Community Learning Centers, Nonregulatory Guidance, February 2003
WEB SITES
CSBA: <http://www.csba.org>
California Department of Education, Expanded Learning: <https://www.cde.ca.gov/ls/ex>
California Healthy Kids Survey: <https://chks.wested.org>
California School-Age Consortium: <http://calsac.org>
Commission on Teacher Credentialing: <http://www.ctc.ca.gov>
Partnership for Children and Youth: <http://partnerforchildren.org>
U.S. Department of Agriculture: <http://www.fns.usda.gov/cnd/care/afterschool.htm>
U.S. Department of Education: <http://www.ed.gov>

adopted:
Students

December 2021
AR 5148.2(a)

BEFORE/AFTER SCHOOL PROGRAMS

Definitions

Expanded learning opportunities means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of students through hands-on, engaging learning experiences. *Expanded learning opportunities* does not mean an extension of instructional time, but rather, opportunities to engage students in enrichment, play, nutrition, and other developmentally appropriate activities. (Education Code 8482.1, 46120)

Unduplicated student means a student enrolled in a district who is either classified as an English learner, eligible for a free or reduced-price meal, or is a foster youth. (Education Code 42238.02, 46120)

Grades K-9

The district's After School Education and Safety (ASES) program or 21st Century Community Learning Center (21st CCLC) program shall serve students in any of grades K-9 as the district may determine based on local needs. (Education Code 8482.3, 8484.7, 8484.75, 8484.8)

The district's 21st CCLC program shall primarily serve students in Title I schoolwide programs. (Education Code 8484.8; 20 USC 7173)

(cf. 6171 - Title I Programs)

The district's Expanded Learning Opportunities (ELO) program shall serve students in grades TK-6. For the 2021-22 school year, the district shall offer access to ELO programs to all unduplicated students in grades TK-6 and provide access to such programs to at least 50 percent of enrolled unduplicated students. Commencing with the 2022-23 school year, the district shall offer all students in grades TK-6 access to ELO programs, and ensure that access is provided to any student whose parent/guardian requests placement in a program. (Education Code 46120)

The Superintendent or designee shall ensure that the plan to provide access to full-day learning programs the year before kindergarten addresses the needs of children and their families as specified in BP 6170.1 - Transitional Kindergarten. (Education Code 8281.5)

The district's ASES, 21st CCLC, and ELO program(s) shall be operated in accordance with the following:

1. Program Elements

BEFORE/AFTER SCHOOL PROGRAMS (continued)

- a. The program shall include an educational and literacy element in which tutoring or homework assistance is provided in language arts, mathematics, history and social science, computer training, and/or science. (Education Code 8482.3, 8484.75, 46120)

(cf. 6142.91 - Reading/Language Arts Instruction)

(cf. 6142.92 - Mathematics Instruction)

(cf. 6142.93 - Science Instruction)

(cf. 6154 - Homework/Makeup Work)

(cf. 6163.4 - Student Use of Technology)

- b. The program shall include an educational enrichment element which may include, but is not limited to, fine arts, career technical education, recreation, technology, physical fitness, and prevention activities. (Education Code 8482.3, 8484.75, 46120)

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5131.62 - Tobacco)

(cf. 6142.6 - Visual and Performing Arts)

(cf. 6142.7 - Physical Education and Activity)

(cf. 6178 - Career Technical Education)

2. Nutrition

- a. If snacks or meals are made available in the program, they shall conform to nutrition standards specified in Education Code 49430-49434 or 42 USC 1766 as applicable. (Education Code 8482.3, 8484.75, 46120; 42 USC 1766-1766a; 7 CFR 226.17)
- b. The district's before-school program shall offer a breakfast meal as described in Education Code 49553 for all program participants. (Education Code 8483.1, 8484.75)

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

(cf. 3554 - Other Food Sales)

(cf. 5030 - Student Wellness)

3. Location of Program

- a. The program may be offered at one or multiple school sites and/or at an easily available and accessible off-campus facility. (Education Code 8482.3, 8484.75)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

- b. When there is a significant barrier to student participation in either the before-school or after-school component of a program at the school of attendance, the Superintendent or designee may, with the approval of the Superintendent of Public Instruction, provide services at another school site. Such transfer of services shall occur only if the school to which the program will be transferred agrees to receive students from the transferring school and has an existing grant of the same type as the transferring school, or does not have a 10-percent lower percentage of students eligible for free or reduced-price meals than the transferring school. A significant barrier includes any of the following: (Education Code 8482.8, 8484.75)
 - (1) Fewer than 20 students participating in the program component
 - (2) Extreme transportation constraints, including, but not limited to, desegregation busing, busing for magnet or open enrollment schools, or student dependence on public transportation
 - (3) A reduction in the program grant of an existing school due to its merging into a new school opened by the district or the splitting of its students with a new school

In such cases, the district shall arrange for safe, supervised transportation between school sites; ensure communication among staff in the regular school program, staff in the before-school or after-school program, and parents/guardians; and ensure alignment of the educational and literacy elements with the regular school program of participating students. (Education Code 8482.8, 8484.75)

(cf. 3540 - Transportation)

4. Staffing

- a. All staff members who directly supervise students shall, at a minimum, meet the qualifications for an instructional aide. (Education Code 8483.4, 8484.75, 45330, 45344, 45344.5)

(cf. 4222 - Teacher Aides/Paraprofessionals)

- b. All program staff and volunteers shall be subject to the health screening and fingerprint clearance requirements in law and Board policy. (Education Code 8483.4, 8484.75)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

(cf. 1240 - Volunteer Assistance)

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

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

- c. The student-to-staff ratio shall be no more than 20 to 1, except that programs serving transitional kindergarten or kindergarten students shall maintain a student-to-staff member ratio of no more than 10 to 1 (Education Code 8483.4, 8484.75, 46120)
5. Hours of Operation
- a. A before-school program shall not operate for less than one and one-half hours per regular school day. (Education Code 8483.1, 8484.75)
 - b. An after-school program shall begin immediately upon the conclusion of the regular school day and shall operate a minimum of 15 hours per week and at least until 6 p.m. on every regular school day. (Education Code 8483, 8484.75)
 - c. An ELO program shall provide in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, shall not be less than nine hours of combined instructional time and expanded learning opportunities per instructional day. (Education Code 46120)
6. Admissions
- a. Every student attending a school operating a program is eligible to participate in the program, subject to program capacity. (Education Code 8482.6, 8484.75)

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

- b. If the number of students wishing to participate in the program exceeds program capacity, students shall be selected for enrollment based on the following guidelines:
 - (1) First priority for enrollment shall be given to students who are identified as homeless youth, as defined by the McKinney-Vento Homeless Assistance Act (42 USC 11434a), at the time they apply for enrollment or at any time during the school year, to students who are identified by the program as being in foster care, and to students who are eligible for free or reduced-price meals. (Education Code 8483, 8483.1, 8484.75)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

The district is not required to disenroll a current student in order to secure the enrollment of a student who has priority for enrollment. (Education Code 8483, 8483.1)

The district shall inform the parent/guardian of a homeless or foster youth of the right of the child to receive priority enrollment and how to request priority enrollment. (Education Code 8483, 8484.75)

(cf. 5145.6 - Parental Notifications)
(cf. 6173 - Education for Homeless Children)
(cf. 6173.1 - Education for Foster Youth)

- (2) Second priority for enrollment of middle or junior high school students shall be given to students who attend daily. (Education Code 8483, 8483.1, 8484.75)

7. Attendance/Early Release

- a. Each student admitted into a district program shall be expected to attend the full number of hours that the program is in operation every day that the student participates.
- b. When necessary, a student's parent/guardian may request, in writing, that the Superintendent or designee approve the reasonable late daily arrival for the before-school program or the reasonable early daily release from the after-school program. The Superintendent or designee shall not approve such a request if the student would be attending less than one-half of the daily program hours.

8. Summer/Intersession/Vacation Programs

BEFORE/AFTER SCHOOL PROGRAMS (continued)

- a. ELO programs shall offer no less than nine hours of in-person expanded learning opportunities per day for at least 30 non-school days, during intersessional periods.

- b. A before-school program operating during summer, intersession, and/or vacation days shall be offered for a minimum of two hours per day. An after-school program offered during summer, intersession, and/or vacation days may be operated for either three hours or six hours per day in accordance with Education Code 8483.76. When both before-school and after-school programs are offered for the same students on such days, they shall be operated for a minimum of four and one-half hours per day. (Education Code 8483, 8483.1, 8483.2, 8483.76)
- c. A program offered during summer, intersession, and/or vacation periods may open eligibility to every student attending a school in the district, with priority for enrollment given to students enrolled in the school that received the grant. (Education Code 8483.76)
- d. To address the needs of students and school closures, the program may be conducted at an off-site location or an alternate school site. The program shall notify the California Department of Education (CDE) of the change of location and shall include a plan to provide safe transportation pursuant to Education Code 8484.6. (Education Code 8483.76)
- e. Any program operating for six hours per day shall provide at least one nutritionally adequate free or reduced-price meal to each eligible student during each program day. (Education Code 8483.76)
- f. For any program operating six hours per day, district procedures pertaining to student attendance and early release as specified in item #7 above shall apply. (Education Code 8483.76)

(cf. 6177 - Summer Learning Programs)

Regulation
approved:

CSBA POLICY MANUAL UPDATE
December 2021

COURSES OF STUDY

The Governing Board recognizes that a well-aligned sequence of courses fosters academic growth and provides for the best possible use of instructional time. The district's course of study shall provide students with opportunities to attain the skills, knowledge, and abilities they need to be successful academically, professionally, and personally.

(cf. 6011 - Academic Standards)

(cf. 6141 - Curriculum Development and Evaluation)

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

The Superintendent or designee shall establish processes for ensuring the articulation of courses across grade levels within the district. As necessary, the Superintendent or designee shall work with representatives of appropriate area districts and postsecondary institutions to ensure articulation of courses with other institutions to which district students may matriculate. The sequence of courses shall be designed to ensure that each course provides adequate preparation for the next course in the sequence, only utilizes prerequisites that are essential to success in a given program or course, avoids significant duplication of content, and allows for reinforcement and progression in the subject matter.

The district shall not provide any course separately or require or refuse participation by any student on the basis of the student's actual or perceived sex, sexual orientation, gender, gender expression, gender identity, ethnic group identification, immigration status, race, ancestry, national origin, religion, color, mental or physical disability, or any other characteristic listed in Education Code 200 and 220, Government Code 11135, or Penal Code 422.55, or the student's association with a person or group with one or more of such actual or perceived characteristics. (Education Code 200, 220; Government Code 11135; Penal Code 422.55; 5 CCR 4940)

(cf. 0415 - Equity)

(cf. 5145.3 - Nondiscrimination/Harassment)

Elementary Grades

The Board shall adopt a course of study for elementary grades that sufficiently prepares students for the secondary course of study.

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

Secondary Grades

The district shall offer all otherwise qualified students in grades 7-12 a course of study that prepares them, upon graduation from high school, to meet the requirements and prerequisites for admission to California public colleges and universities and to attain entry-level employment skills in business or industry. The district's course of study may provide

COURSES OF STUDY (continued)

for a rigorous academic curriculum that integrates academic and career skills, includes applied learning across all disciplines, and prepares all students for high school graduation and career entry. (Education Code 51228)

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

(cf. 6141.5 - *Advanced Placement*)

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

(cf. 6178 - *Career Technical Education*)

*Legal Reference:*EDUCATION CODE

200 Educational equity

220 Prohibition of discrimination

234.1 Categorical program monitoring and prohibition of discrimination, harassment, intimidation, and bullying

234.7 Student protections relating to immigration and citizenship status

33319.3 Driver education; CDE materials on road rage

33540 Government and civics instruction in interaction with government agencies

48980 Parental notifications

49060-49079 Student records

51202 Instruction in personal and public health and safety

51203 Instruction on alcohol, narcotics and restricted dangerous drugs

51204 Course of study designed for student's needs

51204.5 Social science instruction; history of California; contributions of various groups

51210-51212 Course of study for grades 1-6

51220-51230 Course of study for grades 7-12

51241 Exemption from physical education

51911-51921 Comprehensive health education

51930-51939 California Healthy Youth Act

51940 Curriculum for brain and spinal cord injury prevention

60040-60052 Requirements for instructional materials

66204 Certification of high school courses as meeting university admission criteria

GOVERNMENT CODE

7282-7282.5 Standards for responding to U.S. Immigration and Customs enforcement holds

7283-7283.2 Standards for participation in U.S. Immigration and Customs enforcement programs

7284-7284.12 Cooperation with immigration authorities

11135 Discrimination

HEALTH AND SAFETY CODE

11032 Definitions of dangerous drugs

PENAL CODE

422.55 Hate crime

CODE OF REGULATIONS, TITLE 5

430-438 Student Records

4940 Nondiscrimination; course access

10020-10043 Automobile driver education and training

10060 Physical education program

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy Act

COURSES OF STUDY (continued)

Management Resources:

WEB SITES

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

American Heart Association: <https://www.heart.org>

American Red Cross, Hands-Only CPR: <https://www.redcross.org/take-a-class>

California Career Resource Network: <http://www.californiacareers.info>

California Colleges.edu: <http://www.californiacolleges.edu>

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

California State University, Admission Requirements: http://www.csumentor.edu/planning/high_school

California Student Aid Commission: <https://www.csac.ca.gov>

Federal Student Aid: <https://studentaid.gov>

University of California, a-g Course Submissions:

<https://hs-articulation.ucop.edu/guide/update-your-a-g-list/submitting-courses>

University of California, List of Approved a-g Courses: <https://hs-articulation.ucop.edu/agcourselist>

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

COURSES OF STUDY

Grades 1-6

Courses of study for grades 1-6 shall include the following:

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

1. English: knowledge and appreciation of language and literature, and the skills of speaking, reading, listening, spelling, handwriting, and composition (Education Code 51210)

(cf. 6142.91 - Reading/Language Arts Instruction)

2. Mathematics: concepts, operational skills, and problem solving (Education Code 51210)

(cf. 6142.92 - Mathematics Instruction)

3. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, including instruction in: (Education Code 51210)

- a. The history, resources, development, and government of California and the United States

Instruction shall include the early history of California and a study of the role and contributions of men and women, Native Americans, African Americans, Mexican Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities, and members of other ethnic and cultural groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society. (Education Code 51204.5, 60040)

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)

(cf. 6142.3 - Civic Education)

(cf. 6142.94 - History-Social Science Instruction)

- b. The development of the American economic system, including the role of the entrepreneur and labor
- c. The relations of persons to their human and natural environments
- d. Eastern and western cultures and civilizations
- e. Contemporary issues

COURSES OF STUDY (continued)

- f. The wise use of natural resources

(cf. 6142.5 - Environmental Education)

- 4. Science: biological and physical aspects, with emphasis on experimental inquiry and the place of humans in ecological systems (Education Code 51210)

(cf. 6142.93 - Science Instruction)

- 5. Visual and performing arts: instruction in dance, music, theatre, and visual arts aimed at developing aesthetic appreciation and creative expression (Education Code 51210)

(cf. 6142.6 - Visual and Performing Arts Education)

- 6. Health: principles and practices of individual, family, and community health, including instruction at the appropriate grade levels and subject areas in: (Education Code 51202, 51210)

- a. Personal and public safety and accident prevention, including instruction in emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and cardiopulmonary resuscitation (CPR) when appropriate equipment is available

(cf. 6142.8 - Comprehensive Health Education)

- b. Fire prevention
- c. The protection and conservation of resources, including the necessity for the protection of the environment
- d. Venereal disease

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

- e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body

(cf. 5131.6 - Alcohol and Other Drugs)

- 7. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind (Education Code 51210)

(cf. 6142.7 - Physical Education and Activity)

AR 6143(c)

COURSES OF STUDY (continued)

8. Career awareness exploration

(cf. 6178 - Career Technical Education)

Grades 7-12

Courses of study for grades 7-12 shall include the following:

(cf. 6146.1 - High School Graduation Requirements)

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

1. English: knowledge and appreciation of literature, language, and composition, and the skills of reading, listening, and speaking (Education Code 51220)

(cf. 6142.91 - Reading/Language Arts Instruction)

2. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, with instruction in: (Education Code 51220)

- a. The history, resources, development, and government of California and the United States, including instruction in:

- (1) The early history of California and a study of the role and contributions of both men and women, Native Americans, African Americans, Mexican Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities, and members of other ethnic and cultural groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society (Education Code 51204.5)

AR 6143(d)

COURSES OF STUDY (continued)

- b. The American legal system, the operation of the juvenile and adult criminal justice systems, and the rights and duties of citizens under the criminal and civil law and the state and federal constitutions

(cf. 5138 - Conflict Resolution/Peer Mediation)

- c. The development of the American economic system, including the role of the entrepreneur and labor

- d. The relations of persons to their human and natural environments, including the wise use of natural resources (Education Code 51221)

(cf. 6142.5 - Environmental Education)

- e. Eastern and western cultures and civilizations
- f. Human rights issues, with particular attention to the study of the inhumanity of genocide (which may include, but is not limited to, the Armenian, Cambodian, Darfur, and Rwandan genocides), slavery, and the Holocaust
- g. Contemporary issues

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)

(cf. 6142.3 - Civic Education)

(cf. 6142.94 - History-Social Science Instruction)

3. World language(s): understanding, speaking, reading, and writing, beginning not later than grade 7 (Education Code 51220)

(cf. 6142.2 - World Language Instruction)

4. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind, as required by Education Code 51222 (Education Code 51220)

(cf. 6142.7 - Physical Education and Activity)

5. Science: physical and biological aspects; emphasis on basic concepts, theories, and processes of scientific investigation and on the place of humans in ecological systems; appropriate applications of the interrelation and interdependence of the sciences (Education Code 51220)

AR 6143(e)

COURSES OF STUDY (continued)

(cf. 6142.93 - Science Instruction)

6. Mathematics: mathematical understandings, operational skills, and problem-solving procedures; algebra (Education Code 51220, 51224.5)

(cf. 6142.92 - Mathematics Instruction)

7. Visual and performing arts: dance, music, theatre, and visual arts, with emphasis upon development of aesthetic appreciation and creative expression (Education Code 51220)

(cf. 6142.6 - Visual and Performing Arts Education)

8. Applied arts: consumer education, family and consumer sciences education, industrial arts, general business education, or general agriculture (Education Code 51220)
9. Career technical/vocational-technical education: in the occupations and in the numbers appropriate to the personnel needs of the state and community served and relevant to the career desires and needs of students (Education Code 51220)

(cf. 6178 - Career Technical Education)

10. Comprehensive sexual health and HIV prevention (Education Code 51225.36, 51934)

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

11. Personal and public safety, accident prevention and health, including instruction in: (Education Code 51202, 51203)
 - a. Emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and CPR when appropriate equipment is available

Regulation
approved:

CSBA POLICY MANUAL UPDATE
December 2021

INDEPENDENT STUDY

The Governing Board authorizes independent study as an optional alternative instructional strategy for students whose needs may be best met through study outside of the regular classroom setting. Independent study shall offer a means of individualizing the educational plan to serve students who desire a more challenging educational experience, whose health or other personal circumstances make classroom attendance difficult, who are unable to access course(s) due to scheduling problems, and/or who need to make up credits or fill gaps in their learning. As necessary to meet student needs, independent study may be offered on a full-time or part-time basis and in conjunction with part- or full-time classroom study.

The Superintendent or designee may provide a variety of independent study opportunities, including, but not limited to, through a program or class within a comprehensive school, an alternative school or program of choice, a charter school, and an online course.

(cf. 0420.4 - Charter School Authorization)

(cf. 6181 - Alternative Schools/Programs of Choice)

Except for students who, during the 2021-2022 school year, cannot participate in classroom-based instruction due to quarantine or school closure for exposure to or infection with COVID-19, student participation in independent study shall be voluntary. (Education Code 51747, 51749.5, 51749.6)

Independent study for each student shall be under the general supervision of a district employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300. Students' independent study shall be coordinated, evaluated, and documented, as prescribed by law and reflected in the accompanying administrative regulation. (Education Code 51747.5)

With the exception of students who, during the 2021-2022 school year, cannot participate in classroom-based instruction due to a quarantine or school closure for exposure to or infection with COVID-19, the minimum period of time for any independent study option shall be three consecutive school days. (Education Code 51747)

General Independent Study Requirements

For the 2021-22 school year, the district shall offer independent study, as specified in Education Code 51745, to meet the educational needs of students unless the district has obtained a waiver. (Education Code 51745)

For the 2022-23 school year and thereafter, the Superintendent or designee may offer and approve independent study for an individual student upon determining that the student is prepared to meet the district's requirements for independent study and is likely to succeed in independent study as well as or better than the student would in the regular classroom setting.

INDEPENDENT STUDY (continued)

(cf. 5147 - Dropout Prevention)

(cf. 6011 - Academic Standards)

(cf. 6143 - Courses of Study)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6146.11 - Alternative Credits Toward Graduation)

(cf. 6172 - Gifted and Talented Student Program)

(cf. 6200 - Adult Education)

The minimum instructional minutes for students participating in independent study shall be the same as required for their peers at the school who are receiving in-person instruction, except as otherwise permitted by law. (Education Code 46100)

Because excessive leniency in the duration of independent study assignments may result in a student falling behind peers and increase the risk of dropping out of school, independent study assignments shall be completed no more than one week after assigned for all grade levels and types of program. When necessary based on the specific circumstances of the student's approved program, the Superintendent or designee may allow for a longer period of time between the date an assignment is made and when it is due. However, in no event shall the due date of an assignment be extended beyond the termination date of the agreement.

An evaluation shall be conducted to determine whether it is in a student's best interest to remain in independent study whenever the student fails to make satisfactory educational progress and/or misses three assignments. Satisfactory educational progress shall be determined based on all of the following indicators: (Education Code 51747)

1. The student's achievement and engagement in the independent study program, as indicated by the student's performance on applicable student-level measures of student achievement and engagement specified in Education Code 52060
2. The completion of assignments, assessments, or other indicators that evidence that the student is working on assignments
3. Learning of required concepts, as determined by the supervising teacher
4. Progress towards successful completion of the course of study or individual course, as determined by the supervising teacher

The Superintendent or designee shall ensure that students participating in independent study are provided with content aligned to grade level standards at a level of quality and intellectual challenge substantially equivalent to in-person instruction. For high schools, this shall include access to all courses offered by the district for graduation and approved by the University of California or the California State University as creditable under the A-G admissions criteria. (Education Code 51747)

INDEPENDENT STUDY (continued)

The Superintendent or designee shall ensure that students participating in independent study for 15 school days or more receive the following throughout the school year: (Education Code 51747)

1. For students in grades transitional kindergarten, kindergarten, and grades 1 to 3, opportunities for daily synchronous instruction
2. For students in grades 4-8, opportunities for both daily live interaction and at least weekly synchronous instruction
3. For students in grades 9-12, opportunities for at least weekly synchronous instruction

The Superintendent or designee shall ensure that procedures for tiered reengagement strategies are used for all students participating in an independent study program for 15 school days or more who: (Education Code 51747)

1. Are not generating attendance for more than three school days or 60 percent of the instructional days in a school week, or 10 percent of required minimum instructional time over four continuous weeks of the district's approved instructional calendar
2. Are found to be not participatory pursuant to Section 51747.5 for more than the greater of three schooldays or 60 percent of the scheduled days of synchronous instruction in a school month as applicable by grade span
3. Are in violation of their written agreement

Tiered reengagement strategies procedures used in district independent study programs shall include, but are not necessarily limited to, all of the following: (Education Code 51747)

1. Verification of current contact information for each enrolled student
2. Notification to parents/guardians of lack of participation within one school day of the recording of a non-attendance day or lack of participation
3. A plan for outreach from the school to determine student needs, including connection with health and social services as necessary
4. A clear standard for requiring a student-parent-educator conference to review a student's written agreement and reconsider the independent study program's impact on the student's achievement and well-being

INDEPENDENT STUDY (continued)

The Superintendent or designee shall develop a plan to transition students whose families wish to return to in-person instruction from independent study expeditiously, and, in no case later, than five instructional days. This requirement only applies to students participating in an independent study program for 15 school days or more. (Education Code 51747)

The Superintendent or designee shall ensure that a written master agreement exists for each participating student as prescribed by law. (Education Code 51747, 51749.5)

The district shall provide written notice to the parents/guardians of all enrolled students of the option to enroll their child in in-person instruction or independent study during the 2021-22 school year. This notice shall be posted on the district's web site, and shall include, at a minimum, information about the right to request a student-parent-educator conference before enrollment, student rights regarding procedures for enrolling, disenrolling, and reenrolling in independent study, and the instructional time, including synchronous and asynchronous learning, that a student will have access to as part of independent study. (Education Code 51747)

Upon the request of the parent/guardian of a student, and before signing a written agreement as described below in the section "Master Agreement," the district shall conduct a telephone, videoconference, or in-person student-parent-educator conference or other meeting during which the student, parent/guardian, and, if requested, their advocate may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the student in independent study. (Education Code 51747)

Master Agreement

A written agreement shall be developed and implemented for each student participating in independent study for three or more consecutive school days. (Education Code 46300, 51747; 5 CCR 11703)

However, for the 2021-22 school year only, the district shall obtain a signed written agreement from each student participating in an independent study program for any length of time, no later than 30 days after the first day of instruction in the independent study program.

The agreement shall include general student data, including the student's name, address, grade level, birth date, school of enrollment, and program placement.

The independent study agreement for each participating student also shall include, but are not limited to, all of the following: (Education Code 51747; 5 CCR 11700, 11702)

1. The frequency, time, place and manner for submitting the student's assignments, reporting the student's academic progress, and communicating with a student's parent/guardian regarding the student's academic progress

INDEPENDENT STUDY (continued)

2. The objectives and methods of study for the student's work and the methods used to evaluate that work
3. The specific resources that will be made available to the student, including materials and personnel, and access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work
4. A statement of the Board's policy detailing the maximum length of time allowed between an assignment and its completion, the level of satisfactory educational progress, and the number of missed assignments which will trigger an evaluation of whether the student should be allowed to continue in independent study
5. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement, with a maximum of one school year
6. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the student upon completion
7. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, students with disabilities with an individualized education program or a Section 504 plan in order to be consistent with their program or plan, students in foster care or experiencing homelessness, and students requiring mental health supports.
8. A statement that independent study is an optional educational alternative in which no student may be required to participate

For the 2021-22 school year, this statement shall not be required for a student's participation in independent study if the student is unable to attend in-person instruction because of a quarantine or school closure mandated by a local or state health order or guidance due to the student's exposure to or infection with COVID-19.
9. In the case of a suspended or expelled student who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, a statement that instruction may be provided through independent study only if the student is offered the alternative of classroom instruction

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

INDEPENDENT STUDY (continued)

10. Before the commencement of independent study, the agreement shall be signed and dated by the student, the student's parent/guardian or caregiver if the student is under age 18 years, the certificated employee responsible for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the student.

However, for the 2021-22 school year, the district shall obtain a signed written agreement for independent study from the student, or the student's parent/guardian if the student is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the student, no later than 30 days after the first day of instruction in the independent study program or October 15, whichever date comes later.

Written agreements may be signed using an electronic signature that complies with state and federal standards, as determined by the California Department of Education (CDE). (Education Code 51747)

The parent/guardian's signature on the agreement shall constitute permission for the student to receive instruction through independent study.

Student-Parent-Educator Conferences

A student-parent-educator conference shall be held as appropriate including, but not limited to, as a reengagement strategy and/or, if requested by a parent/guardian, prior to enrollment or disenrollment from independent study. (Education Code 51745.5, 51747, 51749.5)

Records

The Superintendent or designee shall ensure that records are maintained for audit purposes.

These records shall include, but not be limited to: (Education Code 51748; 5 CCR 11703)

1. A copy of the Board policy, administrative regulation, and other procedures related to independent study
2. A listing of the students, by grade level, program, and school, who have participated in independent study, along with the units of the curriculum attempted and completed by students in grades K-8 and the course credits attempted by and awarded to students in grades 9-12 and adult education
3. A file of all agreements, with representative samples of each student's work products bearing the supervising teacher's notations indicating that the teacher has personally

evaluated the work or personally reviewed the evaluations made by another certificated teacher

4. As appropriate to the program in which the students are participating, a daily or hourly attendance register that is separate from classroom attendance records, maintained on a current basis as time values of student work products judged by a certificated teacher, and reviewed by the supervising teacher if they are two different persons
5. Appropriate documentation of compliance with the teacher-student ratios required by Education Code 51745.6 and 51749.5 (Education Code 51745.6 and 51749.5)
6. Appropriate documentation of compliance with the requirements pursuant to Education Code 51747.5 to ensure the coordination, evaluation, and supervision of the independent study of each student by a district employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300 (Education Code 51747.5)

The district shall document each student's participation in live interaction and synchronous instruction pursuant to Education Code 51747 on each school day, as applicable, in whole or in part, for which live interaction or synchronous instruction is provided as part of the independent study program. A student who does not participate in scheduled live interaction or synchronous instruction shall be documented as nonparticipatory for that school day. (Education Code 51747.5)

The Superintendent or designee shall also maintain a written or computer-based record such as a grade book or summary document of student engagement, for each class, of all grades, assignments, and assessments for each student for independent study assignments. (Education Code 51747.5)

(cf. 3580 - District Records)

The signed, dated agreement, any supplemental agreement, assignment records, work samples, and attendance records may be maintained on file electronically. (Education Code 51747)

(cf. 0500 - Accountability)

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

(cf. 6162.5 - Student Assessment)

Legal Reference:

EDUCATION CODE

17289 Exemption for facilities

41020 Audit guidelines

41422 Apportionment credit for student inability to attend in-person or school closure due to COVID-19

41976.2 Independent study programs; adult education funding

42238 Revenue limits

42238.05 *Local control funding formula; average daily attendance*
44865 *Qualifications for home teachers and teachers in special classes and schools*
46100 *Length of school day*
46200-46208 *Instructional day and year*
46300-46307.1 *Methods of computing average daily attendance*
46390-46393 *Emergency average daily attendance*
46600 *Interdistrict attendance computation*
47612-47612.1 *Charter school operation*
47612.5 *Independent study in charter schools*
48204 *Residency*
48206.3 *Home or hospital instruction; students with temporary disabilities*
48220 *Classes of children exempted*
48340 *Improvement of pupil attendance*
48915 *Expulsion; particular circumstances*
48916.1 *Educational program requirements for expelled students*
48917 *Suspension of expulsion order*
49011 *Student fees*
51225.3 *Requirements for high school graduation*
51745-51749.6 *Independent study programs*
52060 *Local control and accountability plan*
52522 *Adult education alternative instructional delivery*
52523 *Adult education as supplement to high school curriculum; criteria*
56026 *Individuals with exceptional needs*
58500-58512 *Alternative schools and programs of choice*
FAMILY CODE
6550-6552 *Authorization affidavits*
CODE OF REGULATIONS, TITLE 5
11700-11703 *Independent study*
UNITED STATES CODE, TITLE 20
6301 *Highly qualified teachers*
6311 *State plans*
COURT DECISIONS
Modesto City Schools v. Education Audits Appeal Panel, (2004) 123 Cal.App.4th 1365

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

2021-22 AA & IT Independent Study FAQs, 2021

Clarifications for Student Learning in Quarantine, 2021

Conducting Individualized Determinations of Need, 2021

Legal Requirements for Independent Study, 2021

Elements of Exemplary Independent Study

California Digital Learning Integration and Standards Guidance, April 2021

EDUCATION AUDIT APPEALS PANEL PUBLICATIONS

Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting

WEB SITES

California Consortium for Independent Study: <http://www.ccis.org>

California Department of Education, Independent Study: <http://www.cde.ca.gov/sp/eo/is>

Education Audit Appeals Panel: <http://www.eaap.ca.gov>

Policy
adopted:

CSBA POLICY MANUAL UPDATE
December 2021

INDEPENDENT STUDY**Definitions**

Live interaction means interaction between the student and classified or certificated staff, and may include peers, provided for the purpose of maintaining school connectedness, including, but not limited to, wellness checks, progress monitoring, provision of services, and instruction. This interaction may take place in person, or in the form of Internet or telephonic communication. (Education Code 51745.5)

Student-parent-educator conference means a meeting involving, at a minimum, all parties who signed the student's written independent study agreement pursuant to Education Code 51747 or the written learning agreement pursuant to Education Code 51749.6. (Education Code 51745.5)

Synchronous instruction means classroom-style instruction or designated small group or one-on-one instruction delivered in person, or in the form of Internet or telephonic communications, and involving live two-way communication between the teacher and student. Synchronous instruction shall be provided by the teacher of record for that student pursuant to Education Code 51747.5 or the certificated employee providing instruction for course-based independent study. (Education Code 51745.5)

Educational Opportunities

For the 2021-22 school year, the district shall offer independent study to meet the educational needs of students as specified in Education Code 51745 unless the district has obtained a waiver. (Education Code 51745)

Equivalency

The district's independent study option shall be substantially equivalent in quality and quantity to classroom instruction to enable participating students to complete the district's adopted course of study within the customary timeframe. Students in independent study shall have access to the same services and resources that are available to other students in the school and shall have equal rights and privileges. (5 CCR 11700, 11701.5)

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

Students participating in independent study shall have access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work. (Education Code 51747)

The district shall not provide independent study students and their parents/guardians with funds or items of value that are not provided for other students and their parents/guardians. Providing access to Internet connectivity and local educational agency-owned devices adequate to participate in an independent study program and complete assigned work

consistent with Education Code 51747, or to participate in an independent study course, as authorized by Education Code 51749.5, shall not be considered funds or other things of value. (Education Code 46300.6, 51747.3)

Eligibility for Independent Study

To participate in independent study, a student shall be enrolled in a district school. (Education Code 51748)

For the 2022-23 school year and thereafter, the Superintendent or designee may approve the participation of a student who demonstrates the motivation, commitment, organizational skills, and academic skills necessary to work independently provided that experienced certificated staff are available to effectively supervise students in independent study. The Superintendent or designee may also approve the participation of a student whose health would be put at risk by in-person instruction. A student whose academic performance is not at grade level may participate in independent study only if the program is able to provide appropriate support, such as supplemental instruction, tutoring, counseling, ongoing diagnostic assessments, and/or differentiated materials, to enable the student to be successful. For an elementary student, the Superintendent or designee may consider the parent/guardian's level of commitment to assist the student.

A student participating in independent study must be a resident of the county or an adjacent county. Full-time independent study shall not be available to students whose district residency status is based on their parent/guardian's employment within district boundaries pursuant to Education Code 48204. (Education Code 46300.2, 51747.3)

(cf. 5111.1 - District Residency)

A student with disabilities, as defined in Education Code 56026, shall not participate in independent study unless the student's individualized education program specifically provides for such participation. (Education Code 51745)

(cf. 6159 - Individualized Education Program)

With the exception of students who, during the 2021-2022 school year, cannot participate in classroom-based instruction due to a COVID-19 quarantine or school closure, a temporarily disabled student shall not receive individual instruction pursuant to Education Code 48206.3 by means of independent study. (Education Code 51747)

(cf. 6183 - Home and Hospital Instruction)

Assignment and Responsibilities of Independent Study Teachers

Each student's independent study shall be coordinated, evaluated, and carried out under the general supervision of a district employee who possesses a valid certification document pursuant to Education Code 44865 or emergency credential pursuant to Education Code 44300, registered as required by law, and who consents to the assignment. (Education Code 44865, 51747.5; 5 CCR 11700)

The ratio of student average daily attendance for independent study students age 18 years or younger to full-time equivalent certificated employees responsible for independent study shall not exceed the equivalent ratio for all other education programs in the district, unless a new higher or lower ratio for all other educational programs offered is negotiated in a collective bargaining agreement or the district enters into a memorandum of understanding that indicates an existing collective bargaining agreement contains an alternative ratio. (Education Code 51745.6)

Regulation
approved:

CSBA POLICY MANUAL UPDATE
December 2021

TRANSITIONAL KINDERGARTEN

The Governing Board desires to offer a high-quality transitional kindergarten (TK) program for eligible children who do not yet meet the minimum age criterion for kindergarten. The TK program shall assist students in developing the academic, social, and emotional skills needed to succeed in kindergarten and beyond.

The district's TK program shall be the first year of a two-year kindergarten program. (Education Code 48000)

The Board encourages ongoing collaboration among district preschool staff, other preschool providers, elementary teachers, administrators, and parents/guardians in the development, implementation, and evaluation of the district's TK program.

(cf. 1220 - Citizen Advisory Committees)
(cf. 6020 - Parent Involvement)

Eligibility

The district's TK program shall admit children as follows: (Education Code 48000):

1. For the 2021-22 school year, children whose fifth birthday is between September 2 through December 2
2. For the 2022-23 school year, children whose fifth birthday is between September 2 and February 2
3. For the 2023-24 school year, children whose fifth birthday is between September 2 and April 2
4. For the 2024-25 school year, children whose fifth birthday is between September 2 and June 2
5. For the 2025-26 school year, and in each school year thereafter, children who turn four by September 1

A child's eligibility for TK enrollment shall not impact family eligibility for a preschool or childcare program. (Education Code 48000).

Parents/guardians of eligible children shall be notified of the availability of the TK program and of the age, residency, immunization, and any other enrollment requirements. Enrollment in the TK program shall be voluntary.

(cf. 5111 - Admission)
(cf. 5111.1 - District Residency)
(cf. 5141.22 - Infectious Diseases)

TRANSITIONAL KINDERGARTEN (continued)

(cf. 5141.3 - Health Examinations)

(cf. 5141.31 - Immunizations)

(cf. 5141.32 - Health Screening for School Entry)

On a case-by-case basis, a child whose fifth birthday is on or before September 1 may be admitted into the district's TK program upon request of a child's parents/guardians, if the Superintendent or designee determines that it is in the child's best interest.

At any time during the school year, the district may admit into the TK program a child whose fifth birthday is after the date specified for admittance for the applicable year as described above, provided that the Superintendent or designee recommends that enrollment in a TK program is in the child's best interest and the child's parents/guardians approve. Prior to such enrollment, the child's parents/guardians shall be provided information regarding the advantages and disadvantages and any other explanatory information about the effect of early admittance. (Education Code 48000)

Curriculum and Instruction

The district's TK program shall be based on a modified kindergarten curriculum that is age and developmentally appropriate. (Education Code 48000)

(cf. 6141 - Curriculum Development and Evaluation)

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

The program shall be aligned with the preschool learning foundations and preschool curriculum frameworks developed by the California Department of Education (CDE). It shall be designed to facilitate students' development in essential knowledge and skills related to language and literacy, mathematics, physical development, health, visual and performing arts, science, history-social science, English language development, and social-emotional development.

(cf. 5148.3 - Preschool/Early Childhood Education)

(cf. 6011 - Academic Standards)

(cf. 6174 - Education for English Learners)

The Board shall establish the length of the school day in the district's TK program, which shall be at least three hours but no more than four hours long except for TK students enrolled in expanded learning opportunity programs provided by the district pursuant to Education Code 46120. If the district has adopted an extended-day kindergarten, the length of the school day for the TK program may be different than the length of the school day for the kindergarten program either at the same or different school sites. The Superintendent or designee shall annually report to CDE as to whether the district's TK programs are offered full day, part day, or both. (Education Code 8973, 37202, 46111, 46115, 46117, 48003)

TRANSITIONAL KINDERGARTEN (continued)

(cf. 5148.2 - Before/After School Programs)

(cf. 6111 - School Calendar)

(cf. 6112 - School Day)

The Superintendent or designee shall develop a plan for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten that meet the needs of parents/guardians, including through partnerships with the district's expanded learning offerings, the After School Education and Safety Program, the California State Preschool Program (CSPP), Head Start programs, and other community-based early learning and care programs. The Superintendent or designee shall present such plan for consideration by the Board at a public meeting on or before June 30, 2022. (Education Code 8281.5)

The district shall maintain an average TK class enrollment of not more than 24 students for each school site. (Education Code 48000)

Staffing

The Superintendent or designee shall ensure that teachers assigned to teach in TK classes possess a teaching credential or permit from the Commission on Teacher Credentialing (CTC) that authorizes such instruction.

(cf. 4112.2 - Certification)

A credentialed teacher who is first assigned to a TK class after July 1, 2015, shall, by August 1, 2023, have at least 24 units in early childhood education and/or child development, comparable professional experience in a preschool setting, and/or a child development teacher permit issued by CTC. (Education Code 48000)

The Superintendent or designee may provide professional development as needed to ensure that TK teachers are knowledgeable about the standards and effective instructional methods for teaching young children, including, but not limited to, developing competencies in serving inclusive classrooms and dual language learners.

The district shall, commencing with the 2022-23 school year, maintain an average of at least one adult for every 12 students for TK classrooms and, contingent upon an appropriation of funding, maintain an average of at least one adult for every 10 students commencing with the 2023-24 school year. (Education Code 48000)

(cf. 4131 - Staff Development)

Continuation to Kindergarten

Students who complete the TK program shall be eligible to continue in kindergarten the following school year. Parents/guardians of such students shall not be required to submit a signed Kindergarten Continuance Form for kindergarten attendance.

However, whenever children who would otherwise be age-eligible for kindergarten are enrolled in TK, the Superintendent or designee shall obtain a Kindergarten Continuance Form signed by the parent/guardian near the end of the TK year consenting to the child's enrollment in kindergarten the following year.

A student shall not attend more than two years in a combination of TK and kindergarten. (Education Code 46300)

(cf. 5123 - Promotion/Acceleration/Retention)

Assessment

The Superintendent or designee may develop or identify appropriate formal and/or informal assessments of TK students' development and progress. The Superintendent or designee shall monitor and regularly report to the Board regarding program implementation, the progress of students in meeting related academic standards, and student preparedness for future education.

(cf. 0500 - Accountability)

(cf. 6162.5 - Student Assessment)

Legal Reference:

EDUCATION CODE

8207 California State Preschool Program administration

8241 Staffing ratios for center-based programs

8281.5 California Prekindergarten Planning and Implementation Grant Program

8970-8974 Early primary programs; extended-day kindergarten

17375 Establishment of California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program

37202 School calendar; equivalency of instructional minutes

44065 Issuance of and functions requiring credentials

44256 Authorization for teaching credentials

44258.9 Assignment monitoring by county superintendent of schools

46111 Kindergarten, hours of attendance

46114-46119 Minimum school day, kindergarten

46120 Expanded Learning Opportunities Program

46300 Computation of ADA, inclusion of kindergarten and transitional kindergarten

48000 Age of admission, kindergarten and transitional kindergarten

48002 Evidence of minimum age required to enter kindergarten or first grade

48003 Kindergarten annual report

48011 Admission on completing kindergarten

48200 Compulsory education, starting at age six

CODE OF REGULATIONS, TITLE 5

18000-18434 Child care and development programs, especially:

18068 Attendance and expenditure reports

18272 *Developmental profile*
18281 *Environment rating scales*

Management Resources:

CSBA PUBLICATIONS

What Boards of Education Can Do About Kindergarten Readiness, Governance Brief, May 2016

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Transitional Kindergarten FAQs

Desired Results Developmental Profile: A Developmental Continuum from Early Infancy up to Kindergarten Entry, 2015

Transitional Kindergarten Implementation Guide: A Resource for California Public School District Administrators and Teachers, 2013

California Preschool Curriculum Framework, Vol. 3, 2013

California Preschool Learning Foundations, Vol. 3, 2012

California Preschool Curriculum Framework, Vol. 2, 2011

California Preschool Learning Foundations, Vol. 2, 2010

California Preschool Curriculum Framework, Vol. 1, 2010

California Preschool Learning Foundations, Vol. 1, 2008

WEB SITES

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

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

California Kindergarten Association: <https://californiakindergartenassociation.org/>

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

Transitional Kindergarten California: <http://tkcalifornia.org>

Policy
adopted:

CSBA POLICY MANUAL UPDATE
December 2021

4. ADMINISTRATIVE: Action items:

4.6 Updating Policy Titles

Title: Updating Policy Titles

Item Type: Action

Background/Summary:

Our district subscribes to GAMUT Policy Plus – a service provided by CSBA to help us update and maintain current school board policies. The program gives us access to 700 sample policies, regulations, bylaws and exhibits that are updated by CSBA on a regular quarterly basis. We also receive ongoing consulting services and a customized district website to host and manage our own district policies. CSBA has updated the program with a new technology platform has a built in translation feature, and uses a uniform codification system (e.g., policy numbering system) that allows us to search across CSBA’s sample policies and the adopted policies of more than 600 other districts in California, and enables CSBA to push updates directly to our site as drafts whenever updates are released. There is no additional cost for the new program and features.

As part of the transition to the new platform CSBA has identified policies that are unique to our district so they can be added to the codification system in GAMUT. This will allow us to keep our unique policies. In creating the list, CSBA identified several policies that are unique to our district, but are similar to existing CSBA sample policies. CSBA is recommending that we rename the policies to match the CSBA title in the codification system so we are alerted to updates that are likely to impact our unique policy. The only change will be to the title of policy.

Proposed Motion: Move to adopt the recommend CSBA titles for the policies listed in the attachment to this item.

These are policies that were copied from the old GAMUT into the new GAMUT Policy Plus site with the CSBA title. In most cases the title is only slightly different from the district title. The district should review the policy to make sure the district's policy content aligns with the new title. If the new title is ok, the board should approve the new title, check the approved box in GAMUT Policy Plus, and enter the approval date. If the new title is not aligned with the CSBA title, the district should contact CSBA to assign a new policy code.

Site Abbreviation	POLICY NUMBER	DISTRICT TITLE IN OLD GAMUT	NEW TITLE	NOTES
tiptonesd	2111	Superintendent/Principal Governance Standards	Superintendent Governance Standards	
tiptonesd	2120	Superintendent/Principal Recruitment And Selection	Superintendent Recruitment And Selection	
tiptonesd	2121	Superintendent/Principal's Contract	Superintendent's Contract	
tiptonesd	2210	Administrative Leeway In Absence Of Board Of Trustees Policy	Administrative Discretion Regarding Board Policy	
tiptonesd	4118	Suspension/Disciplinary Action	Dismissal/Suspension/Disciplinary Action	
tiptonesd	4131.1	Beginning Teacher Support/Induction	Teacher Support And Guidance	
tiptonesd	5131.5	Vandalism, Theft And Graffiti	Vandalism And Graffiti	
tiptonesd	5145.11	Questioning And Apprehension	Questioning And Apprehension By Law Enforcement	
tiptonesd	6142.2	World/Foreign Language Instruction	World Language Instruction	
tiptonesd	6142.7	Physical Education	Physical Education And Activity	
tiptonesd	6162.51	Standardized Testing And Reporting Program	State Academic Achievement Tests	
tiptonesd	3280-R(1)	Sale, Lease, Rental Of District-Owned Real Property	Sale Or Lease Of District-Owned Real Property	
tiptonesd	4118-R(1)	Suspension/Disciplinary Action	Dismissal/Suspension/Disciplinary Action	
tiptonesd	5145.11-R(1)	Questioning And Apprehension	Questioning And Apprehension By Law Enforcement	
tiptonesd	6142.2-R(1)	World/Foreign Language Instruction	World Language Instruction	
tiptonesd	6142.7-R(1)	Physical Education	Physical Education And Activity	
tiptonesd	6162.51-R(1)	Standardized Testing And Reporting Program	State Academic Achievement Tests	
tiptonesd	9240-B	Board Development	Board Training	
tiptonesd	9321-B	Closed Session Purposes And Agendas	Closed Session	

4. ADMINISTRATIVE: Action items:

4.7 Policy Deletions

Title: Policy Deletions

Item Type: Action

Background/Summary:

Our district subscribes to GAMUT Policy Plus – a service provided by CSBA to help us update and maintain current school board policies. The program gives us access to 700 sample policies, regulations, bylaws and exhibits that are updated by CSBA on a regular quarterly basis. We also receive ongoing consulting services and a customized district website to host and manage our own district policies. CSBA has updated the program with a new technology platform has a built-in translation feature, and uses a uniform codification system (e.g., policy numbering system) that allows us to search across CSBA’s sample policies and the adopted policies of more than 600 other districts in California, and enables CSBA to push updates directly to our site as drafts whenever updates are released. There is no additional cost for the new program and features.

As part of the transition to the new platform CSBA identified some policies that refer to state of federal programs/funding that no longer exist. Because the policies are outdated, it is recommended that we delete these policies from the policy manual.

Proposed Motion: Move to rescind the policies listed in the attachment to this item.

Policies to Delete: These are policies for which CSBA at some point in time maintained a sample. The related samples are no longer in the CS9A sample manual for reasons such as repeal of the law on which they are based and/or changed circumstances that have rendered the policies unnecessary or outdated. District should consider deleting these policies in light of the information provided by CSBA. If the District chooses to retain these policies, the district should contact CSBA to assign new policy codes.

Site Abbreviation	Current Policy Number	DISTRICT TITLE	Month and Year Deleted by CSBA	Reason for Deletion	NOTES
tiptonessd	420.1	School-Based Program Coordination	12/14	Policy and regulation deleted since School-Based Program Coordination was effectively eliminated by the local control funding formula (LCFF).	
tiptonessd	520.1	High Priority Schools Grant Program	3/11	Policy and administrative regulation deleted because the state is no longer funding improvement efforts for new cohorts of schools through the High Priority Schools Grant Program. In addition, NEW LAW (SB 70, 2011) deletes this program from the list of categorical programs subject to Tier 3 flexibility.	
tiptonessd	520.2	Title I Program Improvement Schools	10/17	Fed program suspended. Will be replaced with ESSA provisions in 2018/19. (6/16) Exhibits (1) and (2) deleted since forms related to intradistrict transfers and SES are no longer needed. (3/09) In Exhibits, sample parental notification letters were deleted since the California Department of Education (CDE) offers samples, and the remaining exhibits were renumbered.	
tiptonessd	520.3	Title I Program Improvement Districts	10/17	Fed program suspended. Will be replaced with ESSA provisions in 2018/19. (6/16) AR deleted as some requirements are no longer applicable and others are duplicated in the BP.	
tiptonessd	530	Awards For School Performance	3/05	This unnecessary policy and administrative regulation have been deleted because the state is no longer funding the Governor's Performance Award Program.	
tiptonessd	3111	Deferred Maintenance Funds	12/13	NEW LAW (AB 97) repealed sections of law containing requirements pertaining to deferred maintenance categorical funds. Pursuant to AB 97, such funds have been redirected into the LCFF and the board has exclusive authority over the use of the funds.	
tiptonessd	4128	Shared Teaching Assignments	7/06	If applicable, rules regarding shared teaching assignments may be part of a district's collective bargaining agreement.	
tiptonessd	4138	Mentor Teachers	8/14	Policy and regulation deleted due to the elimination of the Certificated Staff Mentoring Program pursuant to NEW LAW (AB 97, 2013). Key concepts incorporated into new BP 4131.1 - Teacher Support and Guidance.	
tiptonessd	4139	Peer Assistance And Review	8/14	Policy and regulation deleted due to the elimination of the PAR program pursuant to NEW LAW (AB 97, 2013). Key concepts incorporated into new BP 4131.1 - Teacher Support and Guidance.	
tiptonessd	4313.1	Load/Scheduling/Hours Of Employment	11/06	Unnecessary policy	
tiptonessd	6162.52	High School Exit Examination	12/17	New law AB 830 repeals the requirement to pass the high school exit exam as a condition of graduation.	
tiptonessd	0420.1-R(1)	School-Based Program Coordination	12/14	Policy and regulation deleted since School-Based Program Coordination was effectively eliminated by the local control funding formula (LCFF).	
tiptonessd	0520.1-R(1)	High Priority Schools Grant Program	3/11	Policy and administrative regulation deleted because the state is no longer funding improvement efforts for new cohorts of schools through the High Priority Schools Grant Program. In addition, NEW LAW (SB 70, 2011) deletes this program from the list of categorical programs subject to Tier 3 flexibility.	
tiptonessd	0520.2-R(1)	Title I Program Improvement Schools	10/17	Fed program suspended. Will be replaced with ESSA provisions in 2018/19. (6/16) Exhibits (1) and (2) deleted since forms related to intradistrict transfers and SES are no longer needed. (3/09) In Exhibits, sample parental notification letters were deleted since the California Department of Education (CDE) offers samples, and the remaining exhibits were renumbered.	
tiptonessd	6162.52-R(1)	High School Exit Examination	12/17	New law AB 830 repeals the requirement to pass the high school exit exam as a condition of graduation.	

4. ADMINISTRATIVE: Action items:

4.8 Heat Illness Prevention Plan

Tipton Elementary



Heat Illness Prevention Plan

Board approved:

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SCOPE

This Heat Illness Prevention Plan and emergency regulations apply to any and all outdoor places of employment, at the times when environmental risk factors for heat illness are present.

PURPOSE

The Tipton Elementary School District has developed this Heat Illness Prevention Plan to control the risk of occurrences of heat illness and to comply with the California Code of Regulations Proposed State Standard, Title 8, Chapter 4, Section 3395. The plan is designed to educate employees and their supervisors on the symptoms of heat illness, causes of these symptoms, ways to prevent heat illness, and what to do if they or a fellow employee experience symptoms of heat illness. Employees that fall under this regulation could include, but are not limited to, maintenance, grounds, and transportation workers, custodians, security personnel, physical education teachers, and playground supervisors.

POLICY

It is the policy of the Tipton Elementary School District that all employees and supervisors of those employees who perform job functions in areas where the environmental risk factors for heat illness are present shall comply with the procedures set forth in this plan.

STATUTORY AUTHORITY

- California Code of Regulations Proposed State Standard, Title 8, Chapter 4, Section 3395

DEFINITIONS

The California Occupational Safety and Health Standards Board propose definitions of key terminology, as they relate to the standard, as follows:

- Acclimatization means the temporary, gradual adaptation of the body to work in the heat when a person is exposed to it. Usual acclimatization time while working in the heat for at least two hours per day ranges from four to fourteen days.
- Environmental risk factors for heat illness mean the working conditions that create the possibility for a heat illness to occur. Risk factors include air temperature, air movement,

relative humidity, workload, work severity, work duration, radiant heat, conductive heat, and personal protective equipment (PPE) worn by an employee.

- Heat Illness means a serious medical illness, which results from the body's inability to cope with a heat load. Heat illnesses include heat cramps, heat exhaustion, heat stroke and heat syncope (fainting).
- High-Heat Procedure is now required for five industries when temperatures reach 95 degrees or above. These procedures include observing and being in constant contact with employees, closely supervising new employees and reminding all workers to drink water. The industries specified under this modification are: 1) Agriculture, 2) Construction, 3) Landscaping, 4) Oil and Gas extraction, 5) Transportation or Delivery of agricultural products, construction material or other heavy materials
- Personal risk factors for heat illness includes factors such as an employee's age, level of acclimatization, health, water consumption, alcohol consumption, caffeine consumption, overall health, and use of prescription medications which may alter the body's ability to retain water or otherwise effect its physiological response to heat. The District shall not request any of the above personal information from an employee.
- Preventative Recovery Period means a period of time for an employee to recover from a heat illness or signs of a heat illness. The amount of time for a recovery period shall be no shorter than five minutes and shall be taken in a shaded area.
- Shade means the blockage of direct sunlight. Sufficient blockage is when an object does not cast a shadow in the area of the blockage. Shade is not acceptable if heat in the shaded area prevents the body from cooling. Shade shall be open to the air or otherwise provided with ventilation and/or climate controlled. Access to shade shall be made available at all times.
- Shade Requirements must be adequate to accommodate 25% of the employees on the shift at any time when temperatures exceed 85 degrees, and located as close as practicable to the areas where employees are working. When temperatures are below 85 degrees, employers shall provide timely access to shade upon an employee's request.

RESPONSIBILITY

The ultimate responsibility for establishing and maintaining the policies of the Heat Illness Prevention Plan specific to District facilities and operations rests with the District Superintendent.

General policies, which govern the activities and responsibilities of the Heat Illness Prevention Plan, are established under his/her final authority.

It is the responsibility of the District Superintendent to develop procedures, which ensure effective compliance with the Heat Illness Prevention Plan.

It is the responsibility of District Superintendent to identify all employees required to work outdoors where the environmental risk factors for heat illness are present.

Supervisors, including site Leads, are responsible for enforcement of this Plan among the employees under their direction by carrying out the various duties outlined herein, setting acceptable safety policies and procedures for each employee to follow and ensuring that employees receive the required Heat Illness Prevention training. Supervisors must also ensure that appropriate job specific safety training is received, and that safety responsibilities are clearly outlined in the job descriptions, which govern the employees under their direction.

Supervising others also carries with it the responsibility for knowing how to safely accomplish the tasks assigned to each employee, for providing appropriate preventative controls (water, shade, PPE, etc.), and for evaluating employee compliance.

Supervising new employees or new employees to the job site must take into account the importance of acclimatization. These employees must be closely monitored for the first 14 days.

Immediate responsibility for workplace heat illness prevention and safety rests with each individual employee. Employees are responsible for following the established work procedures and safety guidelines in their area, as well as those identified in this Plan. Employees are also responsible for using the personal protective equipment issued to protect them from identified hazards, ensuring that they have adequate amounts of drinking water, access to shade, and for reporting any unsafe conditions to their supervisors.

PROCEDURES

1. Provisions of Water

- a. At the beginning of each shift, all employees who work outside when environmental risk factors for heat illness are present shall have sufficient quantities and immediate access to at least one (1) quart of potable drinking water per hour for the entire shift (at least two (2) gallons of potable water per person per eight-hour shift).
- b. Smaller quantities may be provided if the District has an effective procedure for replenishment that meets the above quantity and time requirements.
- c. The importance of frequently drinking water shall be conveyed and encouraged as described in the training section.

2. Access to Shade

- a. When temperature does not exceed 85 degrees F, provide shade or timely access to shade upon request.
- b. Access to shade shall be made available at all times to any employee experiencing heat illness, symptoms of heat illness, or believing a preventative recovery period is needed.

- c. The preventative recovery period shall be at least five (5) minutes.
- d. Water shall be made available in the shade/preventative recovery period area.
- e. Where temperatures equal or exceed 85 degrees F or during a heat wave, adequate shade must be provided for no less than 25% of the work force, at any one time.

3. Identifying, Evaluating and Controlling Environmental Risk Factors for Heat Illness

- a. To identify if environmental risk factors are present, the District shall obtain temperature and humidity measurements for the work areas, either by direct measurements or by weather forecasts that are adjusted to match worksite conditions.
- b. To evaluate if an environmental risk factor is present, the District shall obtain the Heat Index, calculated by the National Weather Service, to rate the risk of heat illness depending on air temperature and humidity. The District shall assume there is a significant risk of heat illness when the Heat Index for an employee working in the sun is 80 or above, and 90 or above when employees are working in the shade. If workers are wearing more than “light” clothing, the risk of heat illness shall be considered significant at a lower Heat Index.
- c. To control and reduce the exposure to environmental risk factors, the District shall utilize the following control measures:
 - Provide shade near work areas
 - Schedule outdoor and/or vigorous work in the cooler hours of the day
 - Schedule more breaks during the day, if necessary
 - Other actions as necessary

4. Identifying, Evaluating and Controlling Personal Risk Factors for Heat Illness

- a. The District shall train employees on the factors that can affect their vulnerability to heat illness. These factors include an employee’s age, level of acclimatization, health, water consumption, alcohol consumption, caffeine consumption, overall health, and use of prescription medications that may alter the body’s ability to retain water or otherwise affect its physiological response to heat. The District shall convey the importance of acclimatization, and shall take steps to aid employees in becoming acclimatized. An employer shall not request any of the above personal information from an employee.

5. Reporting Symptoms or Signs of Heat Illness to the District

- a. Employees exhibiting signs or symptoms of heat illness, or who observe a coworker with signs or symptoms, shall report these symptoms to their supervisor, lead or site administrator immediately.

Heat Illness Signs/Symptoms/Treatment

Heat Cramps: Strong, involuntary muscle spasms usually in calves, thighs, shoulders or back.

Treatment - rest in cool place, drink water/electrolytes.

Heat Syncope: Faint or lightheaded feeling; actual fainting spell.

Treatment - rest in cool/shaded place, drink water/electrolytes.

Heat Exhaustion: Dehydration, fatigue, dizziness/nausea, pale moist skin, possible temperature elevation

Treatment - rest in cool/shaded place, drink water/electrolytes/non-caffeinated fluids.

Heat Stroke: Mental confusion, fainting, seizures, hot/dry/red skin (sweating has stopped).

Treatment - Call 911 ***immediately***, soak clothing with cool water, move victim to cool/shaded area.

6. Responding to Symptoms of Possible Heat Illness

- a. It shall be the responsibility of the employee's immediate supervisor, or when that person is unavailable, the Business Manager to respond to all reports and/or observations of heat illness symptoms and signs.

7. Contacting Emergency Medical Services

- a. When a sick employee is unable to communicate, it shall be the responsibility of the employee's immediate supervisor, or when that person is unavailable, the Business Manager to contact emergency services when required, and to provide accurate and precise directions to the employee's location. This individual shall be immediately available to perform this function.

8. Communication

- a. The District shall account for the whereabouts of all employees at appropriate intervals during and at the end of the work shift by radio, cellular phone or in person. This procedure shall be followed whenever the outdoor work environment creates a heat hazard that could result in the collapse of an employee due to heat illness.
- b. Communication between the Supervisor and their crew is of the utmost importance.

9. Training

Training shall be administered to all employees and their supervisors who fall under the scope of this plan. The District shall ensure the effectiveness of the training by one of the following methods:

- Tailgate meetings before a shift begins
- Test employees/supervisors after training
- Conduct the training on a regular basis

- a. Supervisory and non-supervisory employees shall be trained on:
 - i. Environmental and personal risk factors for heat illness.

- ii. District procedures for identifying, evaluating and controlling the exposure to environmental and personal risk factors for heat illness.
- iii. Importance of frequent consumption of small amounts of water under extreme conditions.
- iv. Acclimatization and its importance.
- v. Types of heat illness and their symptoms, signs, and differences.
- vi. Procedure of immediately reporting the signs and symptoms of heat illness in themselves or in a co-worker, to their employer, and its importance.
- vii. Procedures for the District to respond to symptoms of heat illness, which shall include how emergency medical services will be provided, if needed.
- viii. Procedures for contacting emergency medical services and transporting employees to a readily accessible location for emergency medical services to reach them.
- ix. Procedures on and how to provide clear and precise directions to emergency medical services.

b. Supervisors shall be trained on:

- i. All information included in subsection (3)(a) above.
- ii. Procedures a supervisor shall follow when implementing this Heat Illness Prevention Plan.
- iii. The procedures a supervisor shall follow when an employee exhibits symptoms of a possible heat illness, which includes emergency response procedures.

DOCUMENTATION

Documentation of all aspects of this Heat Illness Prevention Plan shall be managed in accordance with the District's Injury and Illness Prevention Plan.

SUPPORTING DOCUMENTS

<http://www.dir.ca.gov/DOSH/HeatIllnessInfo.html>

APPENDIX A
HEAT INDEX CHART

NOAA's National Weather Service

Heat Index Temperature (°F)

	80	82	84	86	88	90	92	94	96	98	100	102	104	106	108	110
40	80	81	83	85	88	91	94	97	101	105	109	114	119	124	130	136
45	80	82	84	87	89	93	96	100	104	109	114	119	124	130	137	
50	81	83	85	88	91	95	99	103	108	113	118	124	131	137		
55	81	84	86	89	93	97	101	106	112	117	124	130	137			
60	82	84	88	91	95	100	105	110	116	123	129	137				
65	82	85	89	93	98	103	108	114	121	126	130					
70	83	86	90	95	100	105	112	119	126	134						
75	84	88	92	97	103	109	116	124	132							
80	84	89	94	100	106	113	121	129								
85	85	90	96	102	110	117	126	135								
90	86	91	98	105	113	122	131									
95	86	93	100	108	117	127										
100	87	95	103	112	121	132										

Likelihood of Heat Disorders with Prolonged Exposure or Strenuous Activity

Caution
 Extreme Caution
 Danger
 Extreme Danger

Effects of Heat	
Heat Index	Possible Heat Disorder
80-90 F	Fatigue possible
90-105 F	Sunstroke, heat cramps, heat exhaustion possible
105-130 F	Sunstroke, heat cramps, heat exhaustion likely - Heat stroke possible
130 F or greater	Heat stroke/Sun stroke highly likely

<http://www.wrh.noaa.gov/sto/heatindex.php>

4. ADMINISTRATIVE: Action items:

4.9 Agreement with SchoolWorks, Inc.

SchoolWorks, Inc.

8700 Auburn Folsom Road #200
Granite Bay, CA 95746
Ph: (916) 733-0402
www.SchoolWorksGIS.com



SchoolWorks, Inc. will contract to perform the tasks enumerated below for the prices indicated. Tipton Elementary School District is authorized to enter into this agreement by Government Code 53060. These services are chargeable to the District Capital Facility Funds.

Date	Services Performed By:	Services Performed For:
February 17, 2022	SchoolWorks, Inc. 8700 Auburn Folsom Road #200 Granite Bay, CA 95746 Ph: (916) 733-0402 www.SchoolWorksGIS.com	Tipton Elementary School District 370 North Evans Rd. Tipton, CA 93272-9400 Phone: (559) 752-4213

Full-Day PS/TK/K Facilities Grant Program

Scope of Work

A. Consulting:

Assistance and guidance will be provided to the District in understanding the submittal requirements and for determining the best application submittal strategies and options for maximizing funding and eligibility for the California Preschool, Transitional Kindergarten and Full Day Kindergarten Facility Grant Program.

B. Application Documents

Prepare the qualification documents and supporting documentation which are necessary for the District to qualify in the California Preschool, Transitional Kindergarten and Full Day Kindergarten Facility Grant Program for maximum project state funding potential (a complete turn-key operation).

Following is a listing of the services available in the scope of this Contract:

- » Application for Funding - SAB 70-01
- » Fund Release Request - SAB 70-02
- » Assist with Expenditure Reports - SAB 70-03
- » Resolution to Implement Full-Day PS/TK/K
- » Review Grant Agreements
- » Virtual Meetings with OPSC
- » Monitor Project & Funding Status
- » Assistance with CDE Plan Approvals (4.07 & 4.08)
- » Financial Hardship Application (if applicable)

Client Responsibilities

1. CBEDS/CSIS/CALPADS Enrollment and/or other enrollment data necessary to complete Application(s)
2. Facility Diagrams and Financial information needed to complete Application(s)
3. Items required for California State Preschool program documentation

Pricing

Pricing for the following services are guaranteed for three years from the date of the contract. Prices quoted are contingent upon authorization of SchoolWorks to complete applications for which the District is eligible per applicable OPSC regulations and policies.

Fees for applications to be completed as needed:

Item Description	Cost
Initial Funding Application (<i>see Fee Schedule 2 below*</i>)	\$3,250
Project Fee (per site requesting funds)	\$3,500
Forms 70-02 and 70-03 (per site requesting funds)	\$1,500
CDE Plan Approvals (4.07 & 4.08) (if requested)	\$1,500
Financial Hardship Application (one per District)	\$8,000

The project fee is only charged for projects that are awarded funding and covers all services during the project except for the forms 70-02, 70-03, CDE forms and financial hardship application.

The application(s) include a request for fees for consulting assistance in the amount of \$8,943 per new construction project for small school Districts with less than 2,500 students; \$17,886 for Financial Hardship Districts.

This agreement may be terminated by either party with thirty (30) days' notice, in writing, and the client will only be billed for work completed.

Fee Schedule

1. Any amounts due for application(s) completed during the contract period will be billed upon submittal of the form(s) to OPSC. The amount is due within thirty days of the date of the invoice.
2. **If the Initial Funding Application is not approved, no further fees will be charged.*

Conditions and Requirements

1. The Application documents will be completed to satisfy the requirements of OPSC. The Application documents will be audited by SchoolWorks to ensure their mathematical accuracy. Responsibility for the accuracy of data supplied by the District lies with the District.
2. This agreement does not include the preparation of any of the documents necessary for the purchase of land.
3. SchoolWorks's Application services generally do not include the preparation of site drawings or 1A Facility Diagrams, although the school campus maps received from the District typically need to be cleaned up and labeled appropriately by SchoolWorks staff per the application submittal requirements.

Acceptance of Proposal & Notification to Proceed

1. (If or when applicable) The Board of Trustees of the Tipton Elementary School District took action to approve this agreement between SchoolWorks Inc. and the District, effective:

March 1, 2022 (date of approval)

2. (If, or when needed) SchoolWorks is authorized to contact the OPSC, CDE, DSA, DTSC and/or SAB on the District's behalf and the District grants permission for OPSC to release and provide to SchoolWorks any needed SAB Forms and historical documents.

Tipton Elementary School District

Stacey Bettencourt
Signature

Stacey Bettencourt
Name

Superintendent
Title

2/25/2022
Date

SchoolWorks, Inc.

Ken Reynolds
Signature

Ken Reynolds
Name

President - SchoolWorks, Inc.
Title

February 17, 2022
Date

4. ADMINISTRATIVE: Action items:

4.10 Resolution 2021-2022-07 California Preschool, Transitional Kindergarten and Full Day Kindergarten Facility Grant Program Application

TIPTON ELEMENTARY SCHOOL DISTRICT
RESOLUTION NO. 2021-2022-07
**CALIFORNIA PRESCHOOL, TRANSITIONAL KINDERGARTEN AND FULL
DAY KINDERGARTEN FACILITY GRANT PROGRAM APPLICATION**

Whereas, the TIPTON ELEMENTARY SCHOOL DISTRICT desires to apply for state funding under Chapter 3, Part 10.5, Division 1, commencing with Section 17375, et. seq., of the Education Code for the following project(s).

1. _____ New TK/Kindergarten Bldg.
; And

Whereas, the Board of Trustees of the Tipton Elementary School District has decided to apply to the California Preschool, Transitional Kindergarten and Full Day Kindergarten Facility Grant Program for State funds; and

Whereas, the Board of Trustees is required to approve this resolution in support of such applications for submittal to the Office of Public School Construction;

Whereas, the Board of Trustees has reviewed the application for submittal to the Office of Public School Construction;

Now, therefore be it hereby resolved by the Board of Trustees of the Tipton Elementary School District, as follows:

1. That the statements set forth in the application and supporting documents are true and correct to the best of our knowledge and belief;
2. That Mrs. Stacey Bettencourt, Superintendent, is hereby designated as District Representative of the District and is hereby authorized and directed to file, on behalf of the District, such applications with the State Allocation Board;
3. That the District agrees to pay its match of the total costs of the project, unless the District qualifies for financial hardship funding, of which the District may only have to pay a portion or none of its share;
4. That the District certifies that the plans and specifications (P & S) for the project will be approved by DSA and CDE prior to requesting final apportionment.
5. That the District will operate the new or retrofitted classrooms for California Preschool, Transitional Kindergarten and/or Kindergarten as a full day program at the project site(s) upon completion of construction.

Enacted this 1st day of March, 2022
by the Tipton Elementary School District Board of Trustees.

Ayes:
Noes:
Absent:

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

5. FINANCE: Action items:

5.1 Vendor Payments

APY List

Date Paid between 01/25/2022 and 02/22/2022

Vendo Vendor Name No	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount	COVID Expenses
13036 AMERICAN FIDELITY	220986	02/11/2022	JANUARY 2022	010-00000-0-00000-00000-95024-0-0000	\$369.76	
12788 ARAMARK UNIFORM SERVICES INC	220944	01/28/2022	503000445863	010-00000-0-00000-81000-56000-0-0000	\$431.25	
12788 ARAMARK UNIFORM SERVICES INC	220945	01/28/2022	503000451523	010-00000-0-00000-81000-56000-0-0000	\$431.25	
12788 ARAMARK UNIFORM SERVICES INC	220989	02/11/2022	503000456073	010-00000-0-00000-81000-56000-0-0000	\$439.21	
12788 ARAMARK UNIFORM SERVICES INC	220988	02/11/2022	503000460269	010-00000-0-00000-81000-56000-0-0000	\$479.63	
13904 AT&T	220946	01/28/2022	9391028858	010-00000-0-00000-81000-59000-0-0000	\$200.18	
13904 AT&T	220947	01/28/2022	9391028859	010-00000-0-00000-81000-59000-0-0000	\$23.83	
13904 AT&T	220987	02/11/2022	9391028859	010-00000-0-00000-81000-59000-0-0000	\$45.12	
14404 AT&T	220990	02/11/2022	0826963964-012522	010-00000-0-00000-82000-59000-0-0000	\$138.35	
14101 B&B PEST CONTROL SERVICE	220991	02/11/2022	01-TIP-01-22	010-00000-0-00000-81000-58000-0-0000	\$170.00	
14101 B&B PEST CONTROL SERVICE	220948	01/28/2022	01-TIP-12-21	010-00000-0-00000-81000-58000-0-0000	\$170.00	
12956 BETTY BRITE CLEANERS	220993	02/11/2022	11-01095	010-00000-0-11100-10000-58000-0-0000	\$100.96	
12548 CALIFORNIA TURF EQUIP. & SUPP.	220994	02/11/2022	533578	010-81500-0-00000-81000-43000-0-0000	\$62.18	
13619 CDW GOVERNMENT, INC.	220950	01/28/2022	Q505253	010-07200-0-11100-24900-43000-0-0102	\$405.05	
14177 DUBUQUE BANK & TRUST	220981	02/08/2022	7287401335	010-99901-0-00000-91000-74380-0-0000	\$3,923.42	
14177 DUBUQUE BANK & TRUST	220982	02/08/2022	7287401335	010-99901-0-00000-91000-74390-0-0000	\$18,076.58	
14102 FOLLETT SCHOOL SOLUTIONS, INC.	221001	02/11/2022	372202F	010-07200-0-11100-24203-43000-0-0115	\$287.86	
13753 JENNY SANCHEZ	221010	02/11/2022	REIMB.SUMMER ASSISTA	010-00000-0-00000-00000-95014-0-0000	\$1,200.00	
12270 LOZANO SMITH	220976	01/28/2022	2153582	010-00000-0-00000-71000-58000-0-0000	\$1,085.70	
12270 LOZANO SMITH	220977	01/28/2022	2153583	010-00000-0-00000-71000-58000-0-0000	\$690.90	
12270 LOZANO SMITH	220978	01/28/2022	2153584	010-00000-0-00000-71000-58000-0-0000	\$296.10	
12270 LOZANO SMITH	220979	01/28/2022	2153585	010-00000-0-00000-71000-58000-0-0000	\$5,971.34	
12270 LOZANO SMITH	220980	01/28/2022	2153586	010-00000-0-00000-71000-58000-0-0000	\$419.48	
14210 LUZ VALENCIA	221000	02/11/2022	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$93.92	
14208 MARISA WRIGHT	220963	01/28/2022	STC TEST	010-90336-0-11100-10000-58000-0-0000	\$210.00	
13063 MICHELLE NUCKOLS	220998	02/11/2022	REIMB.GARDEN	010-07200-0-11302-10000-43000-0-0403	\$47.11	
13063 MICHELLE NUCKOLS	220999	02/11/2022	REIMB.GARDEN	010-07200-0-11302-10000-43000-0-0403	\$118.83	
12836 OFFICE DEPOT, INC.	221037	02/11/2022	212268614002	010-00000-0-00000-72000-43000-0-0000	\$8.51	
12836 OFFICE DEPOT, INC.	221033	02/11/2022	215934850001	010-00000-0-11100-10000-43000-0-0000	\$105.47	
12836 OFFICE DEPOT, INC.	221032	02/11/2022	215934850002	010-00000-0-11100-10000-43000-0-0000	\$16.13	
12836 OFFICE DEPOT, INC.	221031	02/11/2022	218084259001	010-00000-0-11100-10000-43000-0-0000	\$111.89	
12836 OFFICE DEPOT, INC.	221027	02/11/2022	212656526001	010-11000-0-11100-10000-43000-0-0000	\$56.12	
12836 OFFICE DEPOT, INC.	221024	02/11/2022	213436591001	010-11000-0-11100-10000-43000-0-0000	\$57.92	
12836 OFFICE DEPOT, INC.	221030	02/11/2022	213803580001	010-11000-0-11100-10000-43000-0-0000	\$151.60	
12836 OFFICE DEPOT, INC.	221028	02/11/2022	213810454001	010-11000-0-11100-10000-43000-0-0000	\$60.25	
12836 OFFICE DEPOT, INC.	221029	02/11/2022	213810457001	010-11000-0-11100-10000-43000-0-0000	\$74.21	
12836 OFFICE DEPOT, INC.	221036	02/11/2022	215495016001	010-11000-0-11100-10000-43000-0-0000	\$63.98	
12836 OFFICE DEPOT, INC.	221026	02/11/2022	215823080001	010-11000-0-11100-10000-43000-0-0000	\$45.89	
12836 OFFICE DEPOT, INC.	221025	02/11/2022	215826644001	010-11000-0-11100-10000-43000-0-0000	\$15.82	
12836 OFFICE DEPOT, INC.	221039	02/11/2022	220726511001	010-11000-0-11100-10000-43000-0-0000	\$77.95	
12836 OFFICE DEPOT, INC.	221038	02/11/2022	222026368001	010-11000-0-11100-10000-43000-0-0000	\$54.21	
12836 OFFICE DEPOT, INC.	221035	02/11/2022	213424851001	010-90336-0-11100-10000-43000-0-0000	\$648.41	
12836 OFFICE DEPOT, INC.	221034	02/11/2022	213431592001	010-90336-0-11100-10000-43000-0-0000	\$120.66	
14084 RAUL BRAVO	220997	02/11/2022	REIMB.FIRST AID	010-07230-0-00000-36000-58000-0-0000	\$75.00	
14396 S & S AG AND AUTO PARTS	220955	01/28/2022	046731	010-07230-0-00000-36000-43000-0-0000	\$44.15	
14396 S & S AG AND AUTO PARTS	220015	01/28/2022	047756	010-07230-0-00000-36000-43000-0-0000	(\$109.89)	
14396 S & S AG AND AUTO PARTS	220956	01/28/2022	049203	010-07230-0-00000-36000-43000-0-0000	\$44.77	
14396 S & S AG AND AUTO PARTS	220958	01/28/2022	049409	010-07230-0-00000-36000-43000-0-0000	\$27.97	
14396 S & S AG AND AUTO PARTS	220959	01/28/2022	049602	010-07230-0-00000-36000-43000-0-0000	\$26.40	
14396 S & S AG AND AUTO PARTS	220957	01/28/2022	050010	010-07230-0-00000-36000-43000-0-0000	\$201.93	
12434 SCHOLASTIC INC	221011	02/11/2022	M7130716	010-30100-1-11100-10000-43000-0-0000	\$344.49	
12434 SCHOLASTIC INC	221012	02/11/2022	M7173883	010-30100-1-11100-10000-43000-0-0000	\$274.73	
14308 SHI INTERNATIONAL CORP	220954	01/28/2022	B14461191	010-07200-0-11100-24203-43000-0-0115	\$423.46	
14111 SISC	220985	02/11/2022	FEB HW RET.BRD.ACT	010-00000-0-00000-00000-95024-0-0000	\$69,617.82	
14111 SISC	220984	02/11/2022	FEB HW RET.BRD.ACT	010-00000-0-00000-00000-95028-0-0000	\$5,942.20	
14111 SISC	220983	02/11/2022	FEB HW RET.BRD.ACT	010-00000-0-00000-71000-34020-0-0000	\$7,362.40	
5388 SOUTHERN CAL GAS	221014	02/11/2022	108 416 9100 8	010-00000-0-00000-81000-55000-0-0000	\$5,179.75	
5383 SOUTHERN CALIF EDISON CO	221013	02/11/2022	700142519619	010-99900-0-00000-81000-55000-0-0000	\$649.47	
12264 TIPTON AUTO PARTS	220964	01/28/2022	34078	010-81500-0-00000-81000-43000-0-0000	\$8.70	
12264 TIPTON AUTO PARTS	220965	01/28/2022	34106	010-81500-0-00000-81000-43000-0-0000	\$3.01	

12264	TIPTON AUTO PARTS	220966	01/28/2022	34339	010-81500-0-00000-81000-43000-0-0000	\$14.00
12264	TIPTON AUTO PARTS	220967	01/28/2022	34456	010-81500-0-00000-81000-43000-0-0000	\$0.86
12264	TIPTON AUTO PARTS	220968	01/28/2022	34486	010-81500-0-00000-81000-43000-0-0000	\$191.15
12264	TIPTON AUTO PARTS	220969	01/28/2022	34543	010-81500-0-00000-81000-43000-0-0000	\$86.60
12264	TIPTON AUTO PARTS	220970	01/28/2022	34700	010-81500-0-00000-81000-43000-0-0000	\$141.51
12264	TIPTON AUTO PARTS	220971	01/28/2022	34857	010-81500-0-00000-81000-43000-0-0000	\$89.81
12264	TIPTON AUTO PARTS	220972	01/28/2022	34979	010-81500-0-00000-81000-43000-0-0000	\$23.40
12264	TIPTON AUTO PARTS	220973	01/28/2022	35005	010-81500-0-00000-81000-43000-0-0000	\$46.98
12264	TIPTON AUTO PARTS	220974	01/28/2022	35051	010-81500-0-00000-81000-43000-0-0000	\$86.09
12264	TIPTON AUTO PARTS	220975	01/28/2022	35064	010-81500-0-00000-81000-43000-0-0000	\$8.48
5760	TIPTON COMMUNITY SERVICES DIST	221020	02/11/2022	10040002	010-00000-0-00000-81000-55000-0-0000	\$1,243.99
14414	T-MOBILE USA INC.	220961	01/28/2022	970029235	010-32120-0-11100-10000-59000-0-0000	\$808.00
13463	TULARE COUNTY OFFICE OF EDUCAT	220962	01/28/2022	220942	010-56400-0-00000-31400-58000-0-0000	\$180.00
12324	TULE TRASH COMPANY	221019	02/11/2022	227407	010-00000-0-00000-81000-55000-0-0000	\$1,135.98
14424	U.S. BANK EQUIPMENT FINANCE	221021	02/11/2022	463731182	010-00000-0-00000-72000-58000-0-0000	\$275.73
14424	U.S. BANK EQUIPMENT FINANCE	221022	02/11/2022	463731182	010-00000-0-11100-10000-58000-0-0000	\$887.16
13333	VERIZON WIRELESS	221023	02/11/2022	9897704357	010-00000-0-00000-81000-59000-0-0000	\$517.51
010-General Fund Total Expenditures:						\$133,410.64
14101	B&B PEST CONTROL SERVICE	220992	02/11/2022	01-TIP-01-22	130-53100-0-00000-37000-58000-0-0000	\$40.00
14101	B&B PEST CONTROL SERVICE	220949	01/28/2022	01-TIP-12-21	130-53100-0-00000-37000-58000-0-0000	\$40.00
14452	COAST CITRUS DISTRIBUTORS	220951	01/28/2022	01093769	130-53100-0-00000-37000-47000-0-0000	\$177.50
14452	COAST CITRUS DISTRIBUTORS	220995	02/11/2022	01095387	130-53100-0-00000-37000-47000-0-0000	\$78.00
14452	COAST CITRUS DISTRIBUTORS	220996	02/11/2022	01095727	130-53100-0-00000-37000-47000-0-0000	\$190.00
12921	GOLD STAR FOODS INC.	220952	01/28/2022	4516946	130-53100-0-00000-37000-47000-0-0000	\$94.50
12921	GOLD STAR FOODS INC.	221003	02/11/2022	4538273	130-53100-0-00000-37000-47000-0-0000	\$74.25
12921	GOLD STAR FOODS INC.	221002	02/11/2022	4556599	130-53100-0-00000-37000-47000-0-0000	\$140.60
12921	GOLD STAR FOODS INC.	221004	02/11/2022	4592238	130-53100-0-00000-37000-47000-0-0000	\$74.25
14287	P & R Paper Supply Company, In	221006	02/11/2022	11050369-00	130-53100-0-00000-37000-43000-0-0000	\$931.10
13191	PRODUCERS DAIRY FOODS	221007	02/11/2022	48085141147	130-53100-0-00000-37000-47000-0-0000	\$462.17
13191	PRODUCERS DAIRY FOODS	221008	02/11/2022	480851405230	130-53100-0-00000-37000-47000-0-0000	\$950.57
13191	PRODUCERS DAIRY FOODS	220953	01/28/2022	48085138822/7547	130-53100-0-00000-37000-47000-0-0000	\$1,817.76
13191	PRODUCERS DAIRY FOODS	221009	02/11/2022	48085143817/464	130-53100-0-00000-37000-47000-0-0000	\$1,371.46
13130	SYSCO FOOD SERVICES	220960	01/28/2022	384041185	130-53100-0-00000-37000-47000-0-0000	\$747.14
13130	SYSCO FOOD SERVICES	221017	02/11/2022	384042511	130-53100-0-00000-37000-47000-0-0000	\$864.70
13130	SYSCO FOOD SERVICES	221016	02/11/2022	384048180	130-53100-0-00000-37000-47000-0-0000	\$989.50
13130	SYSCO FOOD SERVICES	221015	02/11/2022	384065398	130-53100-0-00000-37000-47000-0-0000	\$4,372.33
12324	TULE TRASH COMPANY	221018	02/11/2022	227406	130-53100-0-00000-81000-55000-0-0000	\$1,234.05
130-Cafeteria Fund Total Expenditures:						\$14,649.88
13607	MANGINI ASSOCIATES, INC.	221005	02/11/2022	12153	351-78100-0-00000-85000-62000-0-0000	\$2,640.00
351-County Facilities Fund (Modernization):						\$2,640.00

COVID/ESSER II

Total Payments **\$150,700.52**

5. FINANCE: Action items:

5.2 Budget Revisions

Budget Revision Report

Control Number: 22440114

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Fund: 0100 General Fund Revenues			
LCFF Sources			
010-00000-0-00000-00000-80110-0-0000	\$4,016,391.00	(\$19,417.00)	\$3,996,974.00
Total:	\$4,016,391.00	(\$19,417.00)	\$3,996,974.00
Federal Revenues			
010-30100-2-00000-00000-82900-0-0000	\$276,936.00	\$2,862.00	\$279,798.00
010-32120-0-00000-00000-82900-0-0000	\$425,697.92	\$43,066.00	\$468,763.92
010-40350-2-00000-00000-82900-0-0000	\$33,282.00	(\$45.00)	\$33,237.00
010-41270-2-00000-00000-82900-0-0000	\$20,636.00	\$24.00	\$20,660.00
Total:	\$756,551.92	\$45,907.00	\$802,458.92
Other State Revenues			
010-60100-0-00000-00000-85900-0-0000	\$183,500.00	\$19,982.84	\$203,482.84
010-74250-0-00000-00000-85900-0-0000	\$3,543.52	\$381.48	\$3,925.00
010-74260-0-00000-00000-85900-0-0000	\$20,722.00	\$63.00	\$20,785.00
Total:	\$207,765.52	\$20,427.32	\$228,192.84
Other Local Revenues			
010-90336-0-00000-00000-86990-0-0000	\$79,138.00	(\$5,971.13)	\$73,166.87
010-90336-0-00000-00000-86990-2-0000	\$10,000.00	(\$10,000.00)	\$0.00
Total:	\$89,138.00	(\$15,971.13)	\$73,166.87
Total Revenues Expenditures	\$5,069,846.44	\$30,946.19	\$5,100,792.63
Certificated Salaries			
010-00000-0-00000-27000-13000-0-0000	\$0.00	\$113,899.00	\$113,899.00
010-00000-0-00000-27000-19000-0-0000	\$118,500.00	(\$118,500.00)	\$0.00
010-00000-0-00000-71500-13000-0-0000	\$137,000.00	\$6,525.00	\$143,525.00
010-00000-0-11100-10000-11000-0-0000	\$1,100,000.00	(\$458,085.00)	\$641,915.00
010-00000-0-11100-10000-11002-0-0000	\$40,000.00	\$35,000.00	\$75,000.00
010-00000-0-11100-10000-11003-0-0000	\$10,000.00	\$1,000.00	\$11,000.00

Budget Revision Report

Control Number: 22440114

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-07200-0-11100-10000-11000-0-0106	\$66,682.00	\$3,667.00	\$70,349.00
010-07200-0-11100-10000-11000-0-0501	\$253,039.00	\$6,325.00	\$259,364.00
010-14000-0-11100-10000-11000-0-0000	\$819,143.00	\$458,062.00	\$1,277,205.00
010-32120-0-00000-27000-13000-0-0000	\$0.00	\$569.00	\$569.00
010-32120-0-00000-27000-19000-0-0000	\$570.00	(\$570.00)	\$0.00
010-32120-0-11100-10000-11000-0-0000	\$195,209.00	\$510.00	\$195,719.00
010-40350-2-11100-10000-11003-0-0000	\$6,000.00	(\$6,000.00)	\$0.00
010-42030-2-11100-24900-19000-0-0000	\$9,200.00	(\$87.00)	\$9,113.00
010-60100-0-11100-10000-11003-0-0000	\$6,000.00	\$1,800.00	\$7,800.00
Total:	\$2,761,343.00	\$44,115.00	\$2,805,458.00
Classified Salaries			
010-00000-0-00000-27000-24000-0-0000	\$79,500.00	\$1,389.00	\$80,889.00
010-00000-0-00000-72000-23000-0-0000	\$77,000.00	(\$757.00)	\$76,243.00
010-00000-0-00000-72000-24000-0-0000	\$35,000.00	\$532.00	\$35,532.00
010-00000-0-00000-81000-22000-0-0000	\$75,000.00	\$5,133.00	\$80,133.00
010-00000-0-00000-81000-22002-0-0000	\$5,000.00	\$13,000.00	\$18,000.00
010-00000-0-00000-81000-22003-0-0000	\$4,800.00	(\$800.00)	\$4,000.00
010-00000-0-00000-81000-23000-0-0000	\$30,000.00	(\$3,440.00)	\$26,560.00
010-00000-0-11100-24900-22000-0-0000	\$28,500.00	(\$267.00)	\$28,233.00
010-00000-0-11306-42000-29000-0-0000	\$500.00	(\$500.00)	\$0.00
010-07200-0-11100-10000-21000-0-0101	\$140,696.00	(\$13,427.00)	\$127,269.00
010-07200-0-11100-10000-21003-0-0101	\$0.00	\$1,800.00	\$1,800.00
010-07200-0-11100-24203-22000-0-0105	\$41,712.60	\$4,487.40	\$46,200.00
010-07200-0-11100-24900-22000-0-0102	\$42,731.00	(\$897.00)	\$41,834.00
010-07200-0-11100-31300-22000-0-0203	\$4,651.00	(\$1,133.00)	\$3,518.00
010-07215-0-00000-81000-22000-0-0000	\$0.00	\$7,068.00	\$7,068.00
010-07230-0-00000-36000-22000-0-0000	\$73,000.00	\$3,198.00	\$76,198.00
010-07230-0-00000-36000-22002-0-0000	\$550.00	(\$550.00)	\$0.00
010-07230-0-00000-36000-22003-0-0000	\$500.00	(\$500.00)	\$0.00
010-07230-0-00000-36000-23000-0-0000	\$20,000.00	(\$80.00)	\$19,920.00
010-30100-2-11100-10000-21000-0-0000	\$110,000.00	(\$2,649.00)	\$107,351.00
010-30100-2-11100-10000-21002-0-0000	\$1,000.00	(\$1,000.00)	\$0.00
010-30100-2-11100-10000-21003-0-0000	\$1,000.00	\$2,700.00	\$3,700.00
010-30100-2-11100-31300-22000-0-0000	\$19,200.00	(\$5,127.00)	\$14,073.00

Budget Revision Report

Control Number: 22440114

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-32120-0-11100-10000-21000-0-0000	\$1,867.00	\$21.00	\$1,888.00
010-42030-2-11100-10000-21000-0-0000	\$26,500.00	(\$302.00)	\$26,198.00
010-60100-0-11100-10000-21000-0-0000	\$127,500.00	(\$17,515.00)	\$109,985.00
010-60100-0-11100-10000-21002-0-0000	\$2,500.00	\$4,500.00	\$7,000.00
010-60100-0-11100-10000-21003-0-0000	\$500.00	\$1,000.00	\$1,500.00
010-74260-0-11100-10000-21000-0-0000	\$28,398.00	(\$2,861.00)	\$25,537.00
010-74260-0-11100-10000-21003-0-0000	\$0.00	\$1,100.00	\$1,100.00
010-81500-0-00000-81000-22000-0-0000	\$95,000.00	(\$2,666.00)	\$92,334.00
010-81500-0-00000-81000-22002-0-0000	\$7,195.00	(\$7,195.00)	\$0.00
010-81500-0-00000-81000-22003-0-0000	\$1,500.00	\$2,000.00	\$3,500.00
010-81500-0-00000-81000-23000-0-0000	\$20,100.00	(\$180.00)	\$19,920.00
010-81500-0-00000-81000-23003-0-0000	\$0.00	\$200.00	\$200.00
010-90101-0-11100-31300-22000-0-0000	\$9,750.00	(\$68.00)	\$9,682.00
010-90336-0-11100-10000-29000-0-0000	\$46,000.00	(\$360.00)	\$45,640.00
Total:	\$1,157,150.60	(\$14,145.60)	\$1,143,005.00
Employee Benefits			
010-00000-0-00000-27000-31010-0-0000	\$20,100.00	(\$828.00)	\$19,272.00
010-00000-0-00000-27000-32020-0-0000	\$18,300.00	\$232.00	\$18,532.00
010-00000-0-00000-27000-33013-0-0000	\$1,725.00	(\$73.00)	\$1,652.00
010-00000-0-00000-27000-33022-0-0000	\$5,000.00	\$15.00	\$5,015.00
010-00000-0-00000-27000-33023-0-0000	\$1,160.00	\$13.00	\$1,173.00
010-00000-0-00000-27000-34010-0-0000	\$17,500.00	\$119.00	\$17,619.00
010-00000-0-00000-27000-34020-0-0000	\$35,000.00	\$238.00	\$35,238.00
010-00000-0-00000-27000-35010-0-0000	\$1,500.00	(\$931.00)	\$569.00
010-00000-0-00000-27000-35020-0-0000	\$980.00	(\$576.00)	\$404.00
010-00000-0-00000-27000-36010-0-0000	\$4,175.00	(\$598.00)	\$3,577.00
010-00000-0-00000-27000-36020-0-0000	\$2,800.00	(\$259.00)	\$2,541.00
010-00000-0-00000-27000-37010-0-0000	\$470.00	(\$113.00)	\$357.00
010-00000-0-00000-27000-37020-0-0000	\$310.00	(\$57.00)	\$253.00
010-00000-0-00000-27000-37510-0-0000	\$280.00	\$23.00	\$303.00
010-00000-0-00000-27000-37520-0-0000	\$280.00	\$327.00	\$607.00
010-00000-0-00000-71500-31010-0-0000	\$23,200.00	\$1,084.00	\$24,284.00
010-00000-0-00000-71500-33013-0-0000	\$2,000.00	\$81.00	\$2,081.00
010-00000-0-00000-71500-34010-0-0000	\$17,440.00	\$179.00	\$17,619.00

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Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-00000-0-00000-71500-35010-0-0000	\$1,700.00	(\$982.00)	\$718.00
010-00000-0-00000-71500-36010-0-0000	\$4,900.00	(\$392.00)	\$4,508.00
010-00000-0-00000-71500-37010-0-0000	\$535.00	(\$86.00)	\$449.00
010-00000-0-00000-71500-37510-0-0000	\$450.00	(\$147.00)	\$303.00
010-00000-0-00000-72000-32020-0-0000	\$25,700.00	(\$1,467.00)	\$24,233.00
010-00000-0-00000-72000-33022-0-0000	\$7,000.00	(\$442.00)	\$6,558.00
010-00000-0-00000-72000-33023-0-0000	\$1,625.00	(\$4.00)	\$1,621.00
010-00000-0-00000-72000-34020-0-0000	\$18,910.00	\$211.00	\$19,121.00
010-00000-0-00000-72000-35020-0-0000	\$1,400.00	(\$841.00)	\$559.00
010-00000-0-00000-72000-36020-0-0000	\$4,000.00	(\$489.00)	\$3,511.00
010-00000-0-00000-72000-37020-0-0000	\$450.00	(\$100.00)	\$350.00
010-00000-0-00000-72000-37520-0-0000	\$450.00	(\$147.00)	\$303.00
010-00000-0-00000-81000-32020-0-0000	\$26,500.00	\$2,984.00	\$29,484.00
010-00000-0-00000-81000-33022-0-0000	\$7,150.00	\$829.00	\$7,979.00
010-00000-0-00000-81000-33023-0-0000	\$1,700.00	\$166.00	\$1,866.00
010-00000-0-00000-81000-34020-0-0000	\$27,998.00	(\$2,625.00)	\$25,373.00
010-00000-0-00000-81000-35020-0-0000	\$1,425.00	(\$782.00)	\$643.00
010-00000-0-00000-81000-36020-0-0000	\$4,100.00	(\$58.00)	\$4,042.00
010-00000-0-00000-81000-37020-0-0000	\$450.00	(\$47.00)	\$403.00
010-00000-0-00000-81000-37520-0-0000	\$675.00	(\$311.00)	\$364.00
010-00000-0-11100-10000-31010-0-0000	\$194,600.00	(\$71,437.00)	\$123,163.00
010-00000-0-11100-10000-33012-0-0000	\$700.00	(\$700.00)	\$0.00
010-00000-0-11100-10000-33013-0-0000	\$16,675.00	(\$6,120.00)	\$10,555.00
010-00000-0-11100-10000-34010-0-0000	\$230,000.00	(\$86,037.00)	\$143,963.00
010-00000-0-11100-10000-35010-0-0000	\$14,145.00	(\$10,505.00)	\$3,640.00
010-00000-0-11100-10000-36010-0-0000	\$40,500.00	(\$17,638.00)	\$22,862.00
010-00000-0-11100-10000-37010-0-0000	\$4,482.00	(\$2,204.00)	\$2,278.00
010-00000-0-11100-10000-37510-0-0000	\$10,000.00	(\$7,217.00)	\$2,783.00
010-00000-0-11100-24900-32020-0-0000	\$6,550.00	(\$82.00)	\$6,468.00
010-00000-0-11100-24900-33022-0-0000	\$1,800.00	(\$50.00)	\$1,750.00
010-00000-0-11100-24900-33023-0-0000	\$425.00	(\$16.00)	\$409.00
010-00000-0-11100-24900-34020-0-0000	\$8,720.00	\$89.00	\$8,809.00
010-00000-0-11100-24900-35020-0-0000	\$355.00	(\$214.00)	\$141.00
010-00000-0-11100-24900-36020-0-0000	\$1,050.00	(\$163.00)	\$887.00
010-00000-0-11100-24900-37020-0-0000	\$115.00	(\$27.00)	\$88.00

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Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-00000-0-11100-24900-37520-0-0000	\$220.00	(\$68.00)	\$152.00
010-00000-0-11306-42000-32020-0-0000	\$115.00	(\$115.00)	\$0.00
010-00000-0-11306-42000-33022-0-0000	\$35.00	(\$35.00)	\$0.00
010-00000-0-11306-42000-33023-0-0000	\$10.00	(\$10.00)	\$0.00
010-00000-0-11306-42000-35020-0-0000	\$10.00	(\$10.00)	\$0.00
010-00000-0-11306-42000-36020-0-0000	\$20.00	(\$20.00)	\$0.00
010-07200-0-11100-10000-31010-0-0106	\$11,283.00	\$620.00	\$11,903.00
010-07200-0-11100-10000-31010-0-0501	\$42,814.00	\$1,070.00	\$43,884.00
010-07200-0-11100-10000-32020-0-0101	\$32,234.00	(\$2,664.00)	\$29,570.00
010-07200-0-11100-10000-33013-0-0106	\$967.00	\$53.00	\$1,020.00
010-07200-0-11100-10000-33013-0-0501	\$3,669.00	\$92.00	\$3,761.00
010-07200-0-11100-10000-33022-0-0101	\$8,723.00	(\$721.00)	\$8,002.00
010-07200-0-11100-10000-33023-0-0101	\$8,498.00	(\$6,626.00)	\$1,872.00
010-07200-0-11100-10000-34010-0-0501	\$52,857.00	(\$1.00)	\$52,856.00
010-07200-0-11100-10000-34020-0-0101	\$2,040.00	\$6,865.00	\$8,905.00
010-07200-0-11100-10000-35010-0-0106	\$820.00	(\$468.00)	\$352.00
010-07200-0-11100-10000-35010-0-0501	\$3,112.00	(\$1,815.00)	\$1,297.00
010-07200-0-11100-10000-35020-0-0101	\$1,731.00	(\$1,086.00)	\$645.00
010-07200-0-11100-10000-36010-0-0106	\$2,347.00	(\$137.00)	\$2,210.00
010-07200-0-11100-10000-36010-0-0501	\$8,907.00	(\$761.00)	\$8,146.00
010-07200-0-11100-10000-36020-0-0101	\$4,953.00	(\$899.00)	\$4,054.00
010-07200-0-11100-10000-37010-0-0106	\$260.00	(\$40.00)	\$220.00
010-07200-0-11100-10000-37010-0-0501	\$986.00	(\$174.00)	\$812.00
010-07200-0-11100-10000-37510-0-0106	\$549.00	(\$145.00)	\$404.00
010-07200-0-11100-10000-37510-0-0501	\$225.00	\$78.00	\$303.00
010-07200-0-11100-24203-32020-0-0105	\$900.00	\$10.00	\$910.00
010-07200-0-11100-24203-32020-0-0105	\$9,656.00	\$1,028.00	\$10,684.00
010-07200-0-11100-24203-33022-0-0105	\$2,613.00	\$278.00	\$2,891.00
010-07200-0-11100-24203-33023-0-0105	\$611.00	\$65.00	\$676.00
010-07200-0-11100-24203-35020-0-0105	\$519.00	(\$286.00)	\$233.00
010-07200-0-11100-24203-36020-0-0105	\$1,484.00	(\$19.00)	\$1,465.00
010-07200-0-11100-24900-32020-0-0102	\$9,790.00	\$3.00	\$9,793.00
010-07200-0-11100-24900-33022-0-0102	\$2,650.00	(\$206.00)	\$2,444.00
010-07200-0-11100-24900-33023-0-0102	\$620.00	(\$13.00)	\$607.00

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Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-072200-0-11100-24900-34020-0-0102	\$9,754.00	\$405.00	\$10,159.00
010-072200-0-11100-24900-35020-0-0102	\$525.00	(\$316.00)	\$209.00
010-072200-0-11100-24900-36020-0-0102	\$1,505.00	(\$191.00)	\$1,314.00
010-072200-0-11100-24900-37020-0-0102	\$166.00	(\$35.00)	\$131.00
010-072200-0-11100-24900-37520-0-0102	\$150.00	\$2.00	\$152.00
010-072200-0-11100-31300-32020-0-0203	\$1,066.00	(\$260.00)	\$806.00
010-072200-0-11100-31300-33022-0-0203	\$288.00	(\$70.00)	\$218.00
010-072200-0-11100-31300-33023-0-0203	\$68.00	(\$17.00)	\$51.00
010-072200-0-11100-31300-35020-0-0203	\$57.00	(\$39.00)	\$18.00
010-072200-0-11100-31300-36020-0-0203	\$164.00	(\$53.00)	\$111.00
010-072200-0-11100-31300-37020-0-0203	\$18.00	(\$7.00)	\$11.00
010-07215-0-00000-81000-32020-0-0000	\$0.00	\$1,619.00	\$1,619.00
010-07215-0-00000-81000-33022-0-0000	\$0.00	\$438.00	\$438.00
010-07215-0-00000-81000-33023-0-0000	\$0.00	\$102.00	\$102.00
010-07215-0-00000-81000-34020-0-0000	\$0.00	\$2,731.00	\$2,731.00
010-07215-0-00000-81000-35020-0-0000	\$0.00	\$35.00	\$35.00
010-07215-0-00000-81000-36020-0-0000	\$0.00	\$222.00	\$222.00
010-07215-0-00000-81000-37020-0-0000	\$0.00	\$22.00	\$22.00
010-07230-0-00000-36000-32020-0-0000	\$21,600.00	\$421.00	\$22,021.00
010-07230-0-00000-36000-33022-0-0000	\$5,900.00	\$59.00	\$5,959.00
010-07230-0-00000-36000-33023-0-0000	\$1,400.00	(\$6.00)	\$1,394.00
010-07230-0-00000-36000-34020-0-0000	\$30,000.00	\$4,165.00	\$34,165.00
010-07230-0-00000-36000-35020-0-0000	\$1,200.00	(\$719.00)	\$481.00
010-07230-0-00000-36000-36020-0-0000	\$3,325.00	(\$306.00)	\$3,019.00
010-07230-0-00000-36000-37020-0-0000	\$400.00	(\$99.00)	\$301.00
010-07230-0-00000-36000-37520-0-0000	\$517.00	\$60.00	\$577.00
010-14000-0-11100-10000-31010-0-0000	\$127,462.00	\$88,641.00	\$216,103.00
010-14000-0-11100-10000-33013-0-0000	\$10,928.00	\$7,591.00	\$18,519.00
010-14000-0-11100-10000-34010-0-0000	\$150,545.00	\$110,724.00	\$261,269.00
010-14000-0-11100-10000-35010-0-0000	\$9,284.00	(\$2,898.00)	\$6,386.00
010-14000-0-11100-10000-36010-0-0000	\$26,764.00	\$13,350.00	\$40,114.00
010-14000-0-11100-10000-37010-0-0000	\$2,955.00	\$1,043.00	\$3,998.00
010-14000-0-11100-10000-37510-0-0000	\$1,484.00	\$3,016.00	\$4,500.00
010-30100-2-11100-10000-32020-0-0000	\$25,700.00	(\$258.00)	\$25,442.00
010-30100-2-11100-10000-33022-0-0000	\$7,000.00	(\$115.00)	\$6,885.00

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Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-30100-2-11100-10000-33023-0-0000	\$1,625.00	(\$15.00)	\$1,610.00
010-30100-2-11100-10000-34020-0-0000	\$15,000.00	(\$1,612.00)	\$13,388.00
010-30100-2-11100-10000-35020-0-0000	\$1,400.00	(\$845.00)	\$555.00
010-30100-2-11100-10000-36020-0-0000	\$4,000.00	(\$512.00)	\$3,488.00
010-30100-2-11100-10000-37020-0-0000	\$450.00	(\$102.00)	\$348.00
010-30100-2-11100-10000-37520-0-0000	\$124.00	(\$10.00)	\$114.00
010-30100-2-11100-31300-32020-0-0000	\$4,400.00	(\$1,176.00)	\$3,224.00
010-30100-2-11100-31300-33022-0-0000	\$1,195.00	(\$322.00)	\$873.00
010-30100-2-11100-31300-33023-0-0000	\$280.00	(\$76.00)	\$204.00
010-30100-2-11100-31300-35020-0-0000	\$240.00	(\$170.00)	\$70.00
010-30100-2-11100-31300-36020-0-0000	\$680.00	(\$238.00)	\$442.00
010-30100-2-11100-31300-37020-0-0000	\$75.00	(\$31.00)	\$44.00
010-32120-0-00000-27000-31010-0-0000	\$47.00	\$49.00	\$96.00
010-32120-0-00000-72000-33023-0-0000	\$7.00	\$1.00	\$8.00
010-32120-0-11100-10000-31010-0-0000	\$31,891.00	\$1,255.00	\$33,146.00
010-32120-0-11100-10000-33013-0-0000	\$2,816.00	\$25.00	\$2,841.00
010-32120-0-11100-10000-33022-0-0000	\$130.00	\$1.00	\$131.00
010-32120-0-11100-10000-34010-0-0000	\$14,686.00	\$38,170.00	\$52,856.00
010-32120-0-11100-10000-35010-0-0000	\$972.00	\$7.00	\$979.00
010-32120-0-11100-10000-35020-0-0000	\$10.00	\$1.00	\$11.00
010-32120-0-11100-10000-36010-0-0000	\$6,102.00	\$51.00	\$6,153.00
010-32120-0-11100-10000-37010-0-0000	\$611.00	\$2.00	\$613.00
010-32120-0-11100-10000-37020-0-0000	\$6.00	\$1.00	\$7.00
010-40350-2-11100-10000-37510-0-0000	\$937.00	(\$27.00)	\$910.00
010-40350-2-11100-10000-31010-0-0000	\$1,020.00	(\$1,020.00)	\$0.00
010-40350-2-11100-10000-33013-0-0000	\$90.00	(\$90.00)	\$0.00
010-40350-2-11100-10000-35010-0-0000	\$75.00	(\$75.00)	\$0.00
010-40350-2-11100-10000-36010-0-0000	\$225.00	(\$225.00)	\$0.00
010-40350-2-11100-10000-37010-0-0000	\$25.00	(\$25.00)	\$0.00
010-40350-2-11100-24900-31010-0-0000	\$2,350.00	(\$37.00)	\$2,313.00
010-40350-2-11100-24900-33013-0-0000	\$200.00	(\$2.00)	\$198.00
010-40350-2-11100-24900-34010-0-0000	\$2,800.00	(\$157.00)	\$2,643.00
010-40350-2-11100-24900-35010-0-0000	\$170.00	(\$102.00)	\$68.00
010-40350-2-11100-24900-36010-0-0000	\$485.00	(\$56.00)	\$429.00
010-40350-2-11100-24900-37010-0-0000	\$55.00	(\$12.00)	\$43.00

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Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-40350-2-11100-24900-37510-0-0000	\$25.00	\$157.00	\$182.00
010-42030-2-11100-10000-32020-0-0000	\$6,075.00	(\$73.00)	\$6,002.00
010-42030-2-11100-10000-33022-0-0000	\$1,645.00	(\$21.00)	\$1,624.00
010-42030-2-11100-10000-33023-0-0000	\$385.00	(\$5.00)	\$380.00
010-42030-2-11100-10000-34020-0-0000	\$1,500.00	(\$37.00)	\$1,463.00
010-42030-2-11100-10000-35020-0-0000	\$330.00	(\$199.00)	\$131.00
010-42030-2-11100-10000-36020-0-0000	\$935.00	(\$112.00)	\$823.00
010-42030-2-11100-10000-37020-0-0000	\$0.00	\$82.00	\$82.00
010-42030-2-11100-24900-31010-0-0000	\$1,600.00	(\$58.00)	\$1,542.00
010-42030-2-11100-24900-33013-0-0000	\$135.00	(\$3.00)	\$132.00
010-42030-2-11100-24900-34010-0-0000	\$1,800.00	(\$38.00)	\$1,762.00
010-42030-2-11100-24900-35010-0-0000	\$115.00	(\$69.00)	\$46.00
010-42030-2-11100-24900-36010-0-0000	\$325.00	(\$39.00)	\$286.00
010-42030-2-11100-24900-37010-0-0000	\$40.00	(\$11.00)	\$29.00
010-60100-0-11100-10000-31010-0-0000	\$1,025.00	\$295.00	\$1,320.00
010-60100-0-11100-10000-32020-0-0000	\$15,000.00	(\$3,717.00)	\$11,283.00
010-60100-0-11100-10000-33013-0-0000	\$90.00	\$23.00	\$113.00
010-60100-0-11100-10000-33022-0-0000	\$8,100.00	(\$754.00)	\$7,346.00
010-60100-0-11100-10000-33023-0-0000	\$1,900.00	(\$182.00)	\$1,718.00
010-60100-0-11100-10000-34020-0-0000	\$11,450.00	(\$438.00)	\$11,012.00
010-60100-0-11100-10000-35010-0-0000	\$75.00	(\$36.00)	\$39.00
010-60100-0-11100-10000-35020-0-0000	\$1,625.00	(\$1,033.00)	\$592.00
010-60100-0-11100-10000-36010-0-0000	\$225.00	\$20.00	\$245.00
010-60100-0-11100-10000-36020-0-0000	\$4,600.00	(\$879.00)	\$3,721.00
010-60100-0-11100-10000-37010-0-0000	\$25.00	(\$1.00)	\$24.00
010-60100-0-11100-10000-37020-0-0000	\$510.00	(\$139.00)	\$371.00
010-60100-0-11100-10000-37520-0-0000	\$207.00	(\$17.00)	\$190.00
010-74260-0-11100-10000-32020-0-0000	\$6,506.00	(\$403.00)	\$6,103.00
010-74260-0-11100-10000-33022-0-0000	\$1,761.00	(\$110.00)	\$1,651.00
010-74260-0-11100-10000-33023-0-0000	\$412.00	(\$26.00)	\$386.00
010-74260-0-11100-10000-34020-0-0000	\$2,906.00	\$19.00	\$2,925.00
010-74260-0-11100-10000-35020-0-0000	\$350.00	(\$217.00)	\$133.00
010-74260-0-11100-10000-36020-0-0000	\$1,000.00	(\$163.00)	\$837.00
010-74260-0-11100-10000-37020-0-0000	\$111.00	(\$28.00)	\$83.00

Budget Revision Report

Control Number: 22440114

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-81500-0-00000-81000-32020-0-0000	\$28,500.00	(\$1,935.00)	\$26,565.00
010-81500-0-00000-81000-33022-0-0000	\$7,700.00	(\$511.00)	\$7,189.00
010-81500-0-00000-81000-33023-0-0000	\$1,800.00	(\$119.00)	\$1,681.00
010-81500-0-00000-81000-34020-0-0000	\$41,941.00	(\$5,113.00)	\$36,828.00
010-81500-0-00000-81000-35020-0-0000	\$1,550.00	(\$970.00)	\$580.00
010-81500-0-00000-81000-36020-0-0000	\$4,400.00	(\$758.00)	\$3,642.00
010-81500-0-00000-81000-37020-0-0000	\$500.00	(\$137.00)	\$363.00
010-81500-0-00000-81000-37520-0-0000	\$1,058.00	(\$481.00)	\$577.00
010-90101-0-11100-31300-32020-0-0000	\$2,250.00	(\$32.00)	\$2,218.00
010-90101-0-11100-31300-33022-0-0000	\$605.00	(\$5.00)	\$600.00
010-90101-0-11100-31300-33023-0-0000	\$145.00	(\$5.00)	\$140.00
010-90101-0-11100-31300-34020-0-0000	\$15.00	\$863.00	\$878.00
010-90101-0-11100-31300-35020-0-0000	\$120.00	(\$72.00)	\$48.00
010-90101-0-11100-31300-36020-0-0000	\$345.00	(\$41.00)	\$304.00
010-90101-0-11100-31300-37020-0-0000	\$38.00	(\$8.00)	\$30.00
010-90336-0-11100-10000-32020-0-0000	\$10,550.00	(\$94.00)	\$10,456.00
010-90336-0-11100-10000-33022-0-0000	\$2,900.00	(\$70.00)	\$2,830.00
010-90336-0-11100-10000-33023-0-0000	\$670.00	(\$8.00)	\$662.00
010-90336-0-11100-10000-34020-0-0000	\$17,532.00	\$87.00	\$17,619.00
010-90336-0-11100-10000-35020-0-0000	\$570.00	(\$342.00)	\$228.00
010-90336-0-11100-10000-36020-0-0000	\$1,625.00	(\$192.00)	\$1,433.00
010-90336-0-11100-10000-37020-0-0000	\$180.00	(\$37.00)	\$143.00
010-90336-0-11100-10000-37520-0-0000	\$275.00	\$28.00	\$303.00
Total:	\$1,769,474.00	\$29,422.00	\$1,798,896.00
Books and Supplies			
010-00000-0-11100-10000-43000-0-0000	\$7,000.00	\$2,000.00	\$9,000.00
010-07230-0-00000-36000-43000-0-0000	\$32,792.00	\$2,208.00	\$35,000.00
010-30100-2-11100-10000-43000-0-0000	\$21,167.61	\$14,335.83	\$35,503.44
010-32120-0-00000-81000-43000-0-0000	\$10,000.00	\$3,000.00	\$13,000.00
010-32120-0-11100-10000-44000-0-0000	\$139,280.08	(\$139,280.08)	\$0.00
010-40350-1-11100-10000-43000-0-0000	\$26,143.03	(\$261.35)	\$25,881.68
010-41270-1-11100-10000-43000-0-0000	\$6,203.04	(\$59.00)	\$6,144.04
010-41270-2-11100-10000-43000-0-0000	\$12,060.00	\$24.00	\$12,084.00
010-56400-0-11100-10000-43000-0-0000	\$0.00	\$231.46	\$231.46

Budget Revision Report

Control Number: 22440114

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-60100-0-11100-10000-43000-0-0000	\$25,000.00	\$6,239.63	\$31,239.63
010-63000-0-11100-10000-41000-0-0000	\$10,000.00	\$4,354.49	\$14,354.49
010-74250-0-11100-10000-42000-0-0000	\$21,385.00	\$65.46	\$21,450.46
010-74250-0-11100-10000-43000-0-0000	\$27,921.00	(\$27,650.00)	\$271.00
010-74250-0-11100-10000-44000-0-0000	\$16,147.00	(\$13,476.98)	\$2,670.02
010-81500-0-00000-81000-43000-0-0000	\$45,000.00	\$5,000.00	\$50,000.00
010-90336-0-00000-37000-47000-2-0000	\$7,497.00	(\$7,497.00)	\$0.00
010-90336-0-11100-10000-42000-0-0000	\$0.00	\$400.00	\$400.00
010-90336-0-11100-10000-43000-0-0000	\$5,240.00	(\$1,450.00)	\$3,790.00
010-90336-0-11100-10000-43000-2-0000	\$2,474.00	(\$2,474.00)	\$0.00
010-90336-0-11100-10000-44000-0-0000	\$500.00	(\$500.00)	\$0.00
Total:	\$415,809.76	(\$154,789.54)	\$261,020.22

Services, Other Operating Expenses

010-00000-0-00000-24202-58000-0-0000	\$4,600.00	\$317.50	\$4,917.50
010-00000-0-00000-71000-53000-0-0000	\$3,528.00	\$500.00	\$4,028.00
010-00000-0-00000-71000-58000-0-0000	\$31,472.00	\$8,528.00	\$40,000.00
010-00000-0-00000-71000-58009-0-0000	\$10.00	\$590.00	\$600.00
010-00000-0-00000-72000-54500-0-0000	\$43,053.40	\$3,000.00	\$46,053.40
010-32120-0-00000-81000-56000-0-0000	\$6,500.00	\$83,500.00	\$90,000.00
010-40350-2-11100-24900-58000-0-0000	\$3,180.58	\$7,296.71	\$10,477.29
010-41270-1-11100-24900-58000-0-0000	\$0.00	\$59.00	\$59.00
010-63000-0-11100-10000-58000-0-0000	\$0.00	\$875.00	\$875.00
010-74250-0-11100-10000-58000-0-0000	\$34,313.00	\$12,041.00	\$46,354.00
010-81500-0-00000-81000-56000-0-0000	\$9,550.00	(\$7,550.00)	\$2,000.00
010-81500-0-00000-81000-58000-0-0000	\$22,550.00	\$37,450.00	\$60,000.00
010-90336-0-11100-10000-52000-0-0000	\$200.00	\$1,080.00	\$1,280.00
010-90336-0-11100-10000-52000-2-0000	\$29.00	(\$29.00)	\$0.00
010-90336-0-11100-10000-58000-0-0000	\$400.00	(\$190.00)	\$210.00
Total:	\$159,385.98	\$147,468.21	\$306,854.19

Direct Support/Indirect Costs

010-00000-0-00000-72100-73100-0-0000	(\$24,123.43)	(\$6,127.63)	(\$30,251.06)
010-00000-0-00000-72100-73500-0-0000	(\$9,576.00)	(\$5,457.77)	(\$15,033.77)
010-30100-2-00000-72100-73100-0-0000	\$8,144.39	\$84.17	\$8,228.56

Budget Revision Report

Control Number: 22440114

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-40350-1-00000-72100-73100-0-0000	\$522.87	\$261.35	\$784.22
010-40350-2-00000-72100-73100-0-0000	\$607.42	\$302.29	\$909.71
010-60100-0-00000-72100-73100-0-0000	\$3,809.00	\$2,175.21	\$5,984.21
010-81500-0-00000-72100-73100-0-0000	\$5,962.00	\$3,304.61	\$9,266.61
Total:	(\$14,653.75)	(\$5,457.77)	(\$20,111.52)
Total Expenditures	\$6,248,509.59	\$46,612.30	\$6,295,121.89
Other Financing Sources/Uses			
Contributions			
010-00000-0-00000-00000-89800-0-0000	(\$2,852,602.00)	(\$11,173.74)	(\$2,863,775.74)
010-07230-0-00000-00000-89800-0-0000	\$216,792.00	\$7,851.00	\$224,643.00
010-42030-2-00000-00000-89800-0-0000	\$9,782.00	(\$881.00)	\$8,901.00
010-60100-0-00000-00000-89800-0-0000	\$28,641.00	(\$28,641.00)	\$0.00
010-81500-0-00000-00000-89800-0-0000	\$287,206.00	\$27,889.61	\$315,095.61
010-90101-0-00000-00000-89800-0-0000	\$1,818.00	\$632.00	\$2,450.00
010-90336-0-00000-00000-89800-0-0000	\$7,504.00	\$4,323.13	\$11,827.13
Total:	(\$2,300,859.00)	\$0.00	(\$2,300,859.00)

Budgeted Unappropriated Fund Balance before this adjustment: \$5,016,666.44

Total Adjustment to Unappropriated Fund Balance: (\$15,666.11)

Budgeted Unappropriated Fund Balance after this adjustment: \$5,001,000.33

Budget Revision Report

Control Number: 22440114

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund:	1300 Cafeteria Special Revenue Fund			
Revenues				
Federal Revenues				
	130-53100-0-00000-82200-0-0000	\$395,000.00	\$95,000.00	\$490,000.00
Total:		\$395,000.00	\$95,000.00	\$490,000.00
Other State Revenues				
	130-53100-0-00000-85200-0-0000	\$35,000.00	(\$10,000.00)	\$25,000.00
Total:		\$35,000.00	(\$10,000.00)	\$25,000.00
Other Local Revenues				
	130-53100-0-00000-86990-0-0000	\$5,000.00	(\$4,500.00)	\$500.00
Total:		\$5,000.00	(\$4,500.00)	\$500.00
Total Revenues		\$435,000.00	\$80,500.00	\$515,500.00
Expenditures				
Classified Salaries				
	130-53100-0-00000-37000-22000-0-0000	\$107,000.00	(\$832.00)	\$106,168.00
	130-53100-0-00000-37000-22002-0-0000	\$8,000.00	(\$2,000.00)	\$6,000.00
	130-53100-0-00000-37000-22003-0-0000	\$4,000.00	(\$2,900.00)	\$1,100.00
	130-53100-0-00000-37000-23000-0-0000	\$47,000.00	(\$252.00)	\$46,748.00
	130-53100-0-00000-37000-23003-0-0000	\$0.00	\$370.00	\$370.00
Total:		\$166,000.00	(\$5,614.00)	\$160,386.00
Employee Benefits				
	130-53100-0-00000-37000-32020-0-0000	\$38,050.00	(\$4,855.00)	\$33,195.00
	130-53100-0-00000-37000-33022-0-0000	\$10,300.00	(\$356.00)	\$9,944.00
	130-53100-0-00000-37000-33023-0-0000	\$2,410.00	(\$84.00)	\$2,326.00
	130-53100-0-00000-37000-34020-0-0000	\$24,000.00	(\$531.00)	\$23,469.00
	130-53100-0-00000-37000-35020-0-0000	\$2,045.00	(\$1,243.00)	\$802.00
	130-53100-0-00000-37000-36020-0-0000	\$5,850.00	(\$813.00)	\$5,037.00
	130-53100-0-00000-37000-37020-0-0000	\$650.00	(\$148.00)	\$502.00
	130-53100-0-00000-37000-37520-0-0000	\$413.00	(\$110.00)	\$303.00
Total:		\$83,718.00	(\$8,140.00)	\$75,578.00

Budget Revision Report

Control Number: 22440114

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Books and Supplies			
130-53100-0-00000-37000-44000-0-0000	\$25,000.00	\$18,200.08	\$43,200.08
Total:	\$25,000.00	\$18,200.08	\$43,200.08
Direct Support/Indirect Costs			
130-53100-0-00000-72100-73500-0-0000	\$9,576.00	\$5,457.77	\$15,033.77
Total:	\$9,576.00	\$5,457.77	\$15,033.77
Total Expenditures	\$284,294.00	\$9,903.85	\$294,197.85
Budgeted Unappropriated Fund Balance before this adjustment:			
\$405,085.67			
Total Adjustment to Unappropriated Fund Balance:			
\$70,596.15			
Budgeted Unappropriated Fund Balance after this adjustment:			
\$475,681.82			

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

Budget Revision Report

BGR030 2/24/2022
 Justinemgr 11:08:35AM
 Control Number: 22440114

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Fund: 3510 Country School Facilities Fund - Modernization Expenditures			
Capital Outlay			
351-78100-0-00000-85000-62000-0-0000	\$108,281.00	\$4,620.00	\$112,901.00
Total Expenditures	\$108,281.00	\$4,620.00	\$112,901.00
Budgeted Unappropriated Fund Balance before this adjustment:		\$152,058.12	
Total Adjustment to Unappropriated Fund Balance:		(\$4,620.00)	
Budgeted Unappropriated Fund Balance after this adjustment:		\$147,438.12	

Budget Revision Report

Control Number: 22440114

Account Classification

Approved / Revised

Change Amount

Proposed Budget

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

Authorized by: _____

(County Office Use Only)
Updated at County Office on ____/____/____ by _____

5. FINANCE: Action items:

5.3 2nd Interim Report 2021-2022



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

2021-2022 Second Interim **Financials as of January 31st, 2022**

Board Meeting March 1st, 2022

Board of Trustees

Board President–Greg Rice

Board Clerk–Fernando Cunha

Board Trustee–John Cardoza

Board Trustee–Shelley Heeger

Board Trustee–Iva Sousa

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: 559-752-4213

Title: Superintendent

E-mail: sbettencourt@tipton.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a		
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	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**



**Second Interim Period Report
2021-2022**

Tipton Elementary School District



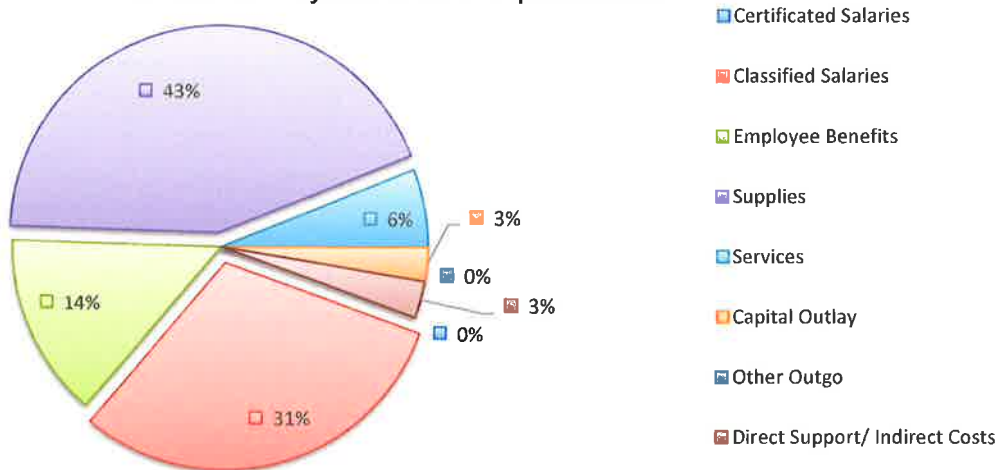
Tipton Elementary School District
2021-2022 Second Interim
Revenues, Expenditures and Changes in Fund Balance

CAFETERIA FUND

FUND 130

Beginning Balance		\$478,379.67
 <i>Revenues</i>		
Revenue	\$0.00	
Federal Revenue	\$490,000.00	
State Revenue	\$25,000.00	
Local Revenue	\$7,500.00	
Total Revenue		\$522,500.00
 <i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$160,386.00	
Employee Benefits	\$75,578.00	
Supplies	\$228,200.08	
Services	\$32,000.00	
Capital Outlay	\$14,000.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$15,033.77	
Total Expenditures		\$525,197.85
 <i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses		\$0.00
 Net Increase/Decrease		 (\$2,697.85)
Ending fund Balance		\$475,681.82

Cafeteria Projected Fund Expenditures





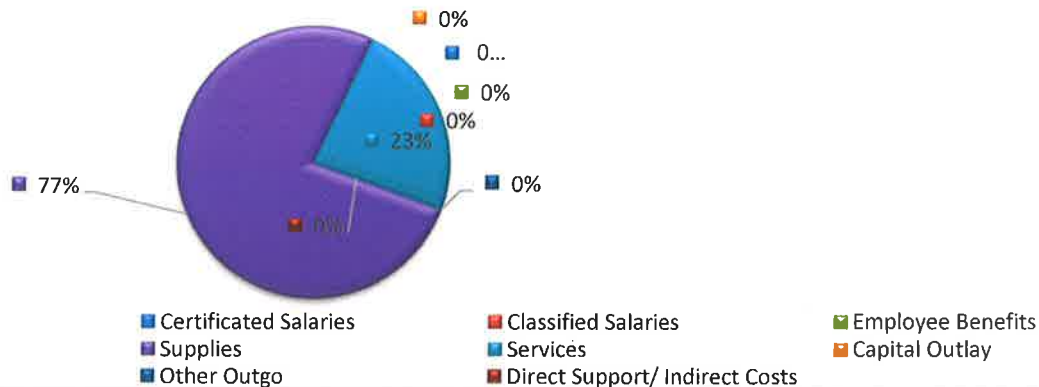
Tipton Elementary School District
2021-2022 Second Interim
Revenues, Expenditures and Changes in Fund Balance

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	
Total Revenue	\$11,100.00	\$11,100.00
<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 Costs	\$0.00	
Total Expenditures	\$11,100.00	\$11,100.00
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses	\$0.00	\$0.00
Net Increase/Decrease		\$0.00
Ending fund Balance		\$45,713.07

Deferred Maintenance Projected Fund Expenditures





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

FUND 211

Non-Treasury COP/Trustee Building Fund

Beginning Balance		\$590.56
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue/INTEREST	\$10.00	
Total Revenue		\$10.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
Total Expenditures		\$0.00
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses		\$0.00
Net Increase/Decrease		\$10.00
Ending fund Balance		\$600.56



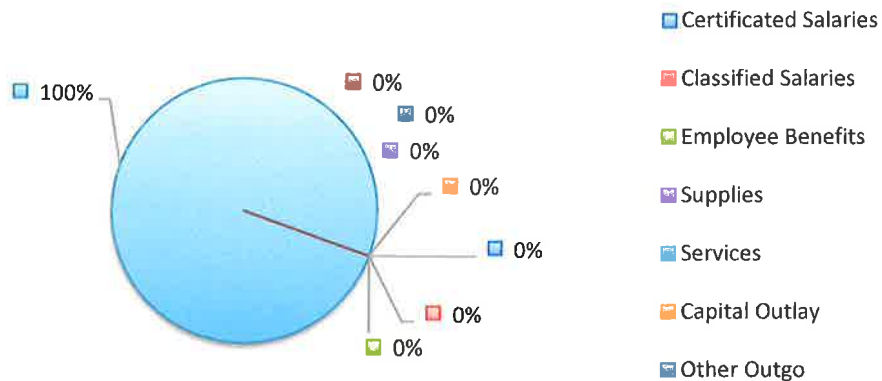
Tipton Elementary School District
2021-2022 Second Interim
Revenues, Expenditures and Changes in Fund Balance

Developer Fees

FUND 251

Beginning Balance		\$32,106.17
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$23,200.00	
Total Revenue	\$23,200.00	\$23,200.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$5,000.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
Total Expenditures	\$5,000.00	\$5,000.00
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses	\$0.00	\$0.00
Net Increase/Decrease		\$18,200.00
Ending fund Balance		\$50,306.17

Developer Fee Expenditures





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

FUND 35

County School Facilities-Modernization Fund

Beginning Balance		\$254,850.17
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$5,505.00	
Total Revenue		\$5,505.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$112,901.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
Total Expenditures		\$112,901.00
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses		\$0.00
Net Increase/Decrease		(\$107,396.00)
Ending fund Balance		\$147,454.17

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

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

FUND 510



Bond Interest and Redemption Fund

Beginning Balance		\$415,759.81
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$100,650.00	
Total Revenue	\$100,650.00	\$100,650.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$0.00	
Other Outgo	\$100,650.00	
Direct Support/ Indirect Costs	\$0.00	
Total Expenditures	\$100,650.00	\$100,650.00
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses	\$0.00	\$0.00
Net Increase/Decrease		\$0.00
Ending fund Balance		\$415,759.81

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



Tipton Elementary School District
2021-2022 First Interim

Revenues, Expenditures and Changes in Fund Balance

Student Activity Special Revenue

FUND 08

Beginning Balance \$43,083.96

Revenues

Revenue	\$0.00
Federal Revenue	\$0.00
State Revenue	\$0.00
Local Revenue	\$0.00

Total Revenue **\$0.00**

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	\$0.00
Direct Support/ Indirect (\$0.00

Total Expenditures **\$0.00**

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**

Ending fund Balance **\$43,083.96**



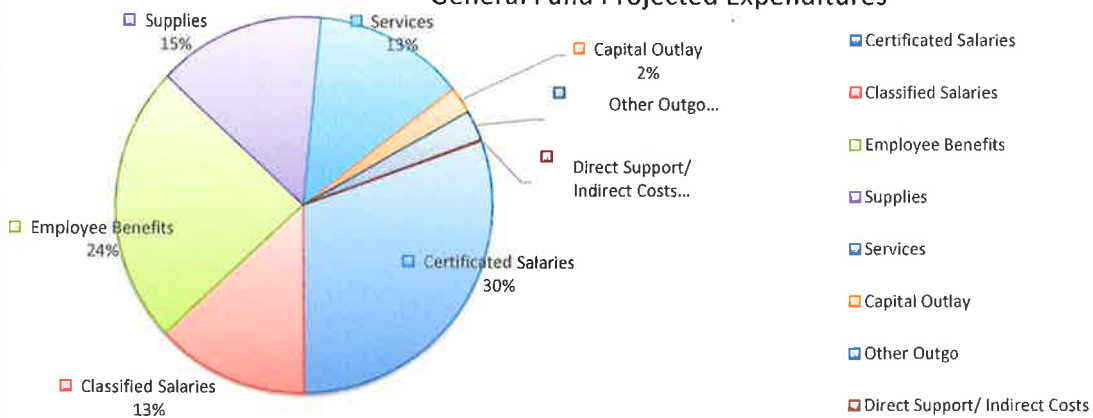
Tipton Elementary School District
2021-2022 Second Interim
Revenues, Expenditures and Changes in Fund Balance

GENERAL FUND

FUND 010

	Unrestricted	Restricted	Combined
Beginning Balance	\$4,028,985.18	\$526,067.39	\$4,555,052.57
<i>Revenues</i>			
LCFF	\$6,609,697.00	\$0.00	\$6,609,697.00
Federal Revenue	\$0.00	\$1,230,502.38	\$1,230,502.38
State Revenue	\$104,052.00	\$1,294,380.84	\$1,398,432.84
Local/Other Revenue	\$88,000.00	\$104,893.87	\$192,893.87
Total Revenue	\$6,801,749.00	\$2,629,777.09	\$9,431,526.09
<i>Expenditures</i>			
Certificated Salaries	\$2,592,257.00	\$452,176.00	\$3,044,433.00
Classified Salaries	\$673,831.40	\$483,215.00	\$1,157,046.40
Employee Benefits	\$1,577,752.00	\$694,790.00	\$2,272,542.00
Supplies	\$399,092.60	\$600,792.99	\$999,885.59
Services	\$762,222.90	\$458,788.29	\$1,221,011.19
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	(\$45,284.83)	\$30,251.06	(\$15,033.77)
Total Expenditures	\$6,040,311.07	\$2,945,267.26	\$8,985,578.33
<i>Other Financing Sources/ Uses</i>			
Other sources In	\$0.00		\$0.00
Interfund Transfer Out	\$0.00		\$0.00
Contributions	(\$753,773.74)	\$753,773.74	\$0.00
Total, Other Financing Sources/Uses	(\$753,773.74)	\$753,773.74	\$0.00
Net Increase/Decrease	\$7,664.19	\$438,283.57	
Ending fund Balance	\$4,036,649.37	\$964,350.96	\$5,001,000.33

General Fund Projected Expenditures





TIPTON ELEMENTARY SCHOOL DISTRICT

2021-2022

BUDGET ADOPTION

March 1st, 2022

MYP

(MULTI YEAR PROJECTIONS)

Unrestricted/Restricted

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,609,697.00	-1.01%	6,542,959.00	1.69%	6,653,726.00
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	(753,773.74)	6.18%	(800,370.00)	2.76%	(822,441.00)
6. Total (Sum lines A1 thru A5c)		6,047,975.26	-1.89%	5,933,770.00	1.48%	6,021,813.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,592,257.00		2,712,091.00
b. Step & Column Adjustment				51,845.00		52,882.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				67,989.00		1,360.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,592,257.00	4.62%	2,712,091.00	2.00%	2,766,333.00
2. Classified Salaries						
a. Base Salaries				673,831.40		687,308.40
b. Step & Column Adjustment				13,477.00		13,746.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	673,831.40	2.00%	687,308.40	2.00%	701,054.40
3. Employee Benefits	3000-3999	1,577,752.00	9.84%	1,733,029.00	2.88%	1,782,899.00
4. Books and Supplies	4000-4999	399,092.60	3.69%	413,819.00	2.90%	425,820.00
5. Services and Other Operating Expenditures	5000-5999	762,222.90	3.69%	790,349.00	2.90%	813,269.00
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	(45,284.83)	-15.90%	(38,086.00)	1.20%	(38,543.00)
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)		6,040,311.07	5.61%	6,378,950.40	2.39%	6,531,272.40
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		7,664.19		(445,180.40)		(509,459.40)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,028,985.18		4,036,649.37		3,591,468.97
2. Ending Fund Balance (Sum lines C and D1)		4,036,649.37		3,591,468.97		3,082,009.57
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	258,238.00		516,476.00		774,714.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	3,775,911.37		3,072,492.97		2,304,795.57
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,036,649.37		3,591,468.97		3,082,009.57

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,775,911.37		3,072,492.97		2,304,795.57
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,775,911.37		3,072,492.97		2,304,795.57
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, district increased certificated salaries and benefits to reflect one teacher that was funded out of restricted COVID funds in 21-22.						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	1,230,502.38	-23.69%	939,009.00	-0.01%	938,905.00
3. Other State Revenues	8300-8599	1,294,380.84	-26.72%	948,472.00	-1.16%	937,506.00
4. Other Local Revenues	8600-8799	104,893.87	0.00%	104,894.00	0.00%	104,894.00
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	753,773.74	6.18%	800,370.00	2.76%	822,441.00
6. Total (Sum lines A1 thru A5c)		3,383,550.83	-17.46%	2,792,745.00	0.39%	2,803,746.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				452,176.00		380,545.00
b. Step & Column Adjustment				9,044.00		9,224.00
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	452,176.00	-15.84%	380,545.00	2.01%	388,187.00
2. Classified Salaries						
a. Base Salaries				483,215.00		487,003.00
b. Step & Column Adjustment				9,664.00		9,858.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,876.00)		(118.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	483,215.00	0.78%	487,003.00	2.00%	496,743.00
3. Employee Benefits	3000-3999	694,790.00	1.62%	706,052.00	2.20%	721,612.00
4. Books and Supplies	4000-4999	600,792.99	-46.51%	321,358.00	0.08%	321,609.00
5. Services and Other Operating Expenditures	5000-5999	458,788.29	-48.02%	238,462.00	2.78%	245,086.00
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	30,251.06	-23.80%	23,052.00	1.99%	23,510.00
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)		2,945,267.26	-20.41%	2,344,056.00	1.72%	2,384,331.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		438,283.57		448,689.00		419,415.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		526,067.39		964,350.96		1,413,039.96
2. Ending Fund Balance (Sum lines C and D1)		964,350.96		1,413,039.96		1,832,454.96
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	964,350.96		1,413,039.96		1,832,454.96
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		964,350.96		1,413,039.96		1,832,454.96

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,609,697.00	-1.01%	6,542,959.00	1.69%	6,653,726.00
2. Federal Revenues	8100-8299	1,230,502.38	-23.69%	939,009.00	-0.01%	938,905.00
3. Other State Revenues	8300-8599	1,398,432.84	-24.80%	1,051,653.00	-1.10%	1,040,034.00
4. Other Local Revenues	8600-8799	192,893.87	0.00%	192,894.00	0.00%	192,894.00
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)		9,431,526.09	-7.48%	8,726,515.00	1.13%	8,825,559.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,044,433.00		3,092,636.00
b. Step & Column Adjustment				60,889.00		62,106.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(12,686.00)		(222.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,044,433.00	1.58%	3,092,636.00	2.00%	3,154,520.00
2. Classified Salaries						
a. Base Salaries				1,157,046.40		1,174,311.40
b. Step & Column Adjustment				23,141.00		23,604.00
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	1,157,046.40	1.49%	1,174,311.40	2.00%	1,197,797.40
3. Employee Benefits	3000-3999	2,272,542.00	7.33%	2,439,081.00	2.68%	2,504,511.00
4. Books and Supplies	4000-4999	999,885.59	-26.47%	735,177.00	1.67%	747,429.00
5. Services and Other Operating Expenditures	5000-5999	1,221,011.19	-15.74%	1,028,811.00	2.87%	1,058,355.00
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	(15,033.77)	0.00%	(15,034.00)	-0.01%	(15,033.00)
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)		8,985,578.33	-2.92%	8,723,006.40	2.21%	8,915,603.40
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		445,947.76		3,508.60		(90,044.40)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,555,052.57		5,001,000.33		5,004,508.93
2. Ending Fund Balance (Sum lines C and D1)		5,001,000.33		5,004,508.93		4,914,464.53
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	964,350.96		1,413,039.96		1,832,454.96
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	258,238.00		516,476.00		774,714.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	3,775,911.37		3,072,492.97		2,304,795.57
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,001,000.33		5,004,508.93		4,914,464.53

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)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,775,911.37		3,072,492.97		2,304,795.57
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,775,911.37		3,072,492.97		2,304,795.57
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		42.02%		35.22%		25.85%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 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
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		491.38		484.00		478.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		8,985,578.33		8,723,006.40		8,915,603.40
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)		8,985,578.33		8,723,006.40		8,915,603.40
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)		359,423.13		348,920.26		356,624.14
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)		359,423.13		348,920.26		356,624.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



2021-2022 Budget Adoption

ADA

(Average Daily Attendance)



TIPTON ELEMENTARY SCHOOL DISTRICT

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	521.39	521.39	491.38	521.39	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	521.39	521.39	491.38	521.39	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	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%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.02	1.02	1.02	1.02	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	522.41	522.41	492.40	522.41	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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



TIPTON ELEMENTARY SCHOOL DISTRICT

GENERAL FUND

2021-2022

Second Interim

March 1st, 2022

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)
A. REVENUES								
1) LCFF Sources		8010-8099	6,361,477.00	6,629,114.00	3,636,576.38	6,609,697.00	(19,417.00)	-0.3%
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	104,052.00	71,604.80	104,052.00	0.00	0.0%
4) Other Local Revenue		8600-8799	88,000.00	88,000.00	(3,018.53)	88,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,547,323.00	6,821,166.00	3,705,162.65	6,801,749.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,400,221.00	2,544,364.00	1,488,562.36	2,592,257.00	(47,893.00)	-1.9%
2) Classified Salaries		2000-2999	659,575.00	659,575.00	378,754.14	673,831.40	(14,256.40)	-2.2%
3) Employee Benefits		3000-3999	1,528,494.00	1,562,510.00	894,235.95	1,577,752.00	(15,242.00)	-1.0%
4) Books and Supplies		4000-4999	393,296.00	394,884.60	186,809.23	399,092.60	(4,208.00)	-1.1%
5) Services and Other Operating Expenditures		5000-5999	756,676.00	749,287.40	256,558.75	762,222.90	(12,935.50)	-1.7%
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	6,397.05	12,440.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(26,595.00)	(33,699.43)	0.00	(45,284.83)	11,585.40	-34.4%
9) TOTAL, EXPENDITURES			5,792,107.00	5,957,361.57	3,211,317.48	6,040,311.07		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			755,216.00	863,804.43	493,845.17	761,437.93		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(754,316.00)	(750,451.00)	0.00	(753,773.74)	(3,322.74)	0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(754,316.00)	(750,451.00)	0.00	(753,773.74)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			900.00	113,353.43	493,845.17	7,664.19		
F. FUND BALANCE, RESERVES								
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	4,142,338.61	4,036,649.37		
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			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	258,238.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	4,029,885.18	4,142,338.61	3,775,911.37		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,630,272.00	4,016,391.00	2,500,005.20	3,996,974.00	(19,417.00)	-0.5%
Education Protection Account State Aid - Current Year		8012	988,504.00	1,828,099.00	621,463.00	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	2,646.79	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	428,162.06	794,624.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	55,271.98	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	6,828.01	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	6,016.47	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	914.00	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	6,639,114.00	3,636,576.38	6,619,697.00	(19,417.00)	-0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,361,477.00	6,629,114.00	3,636,576.38	6,609,697.00	(19,417.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

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						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	17,096.00	17,096.00	17,096.00	17,096.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	77,250.00	83,456.00	54,508.80	83,456.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			97,846.00	104,052.00	71,604.80	104,052.00	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 (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	67,000.00	67,000.00	21,569.87	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	10,570.52	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%
TOTAL, OTHER LOCAL REVENUE			88,000.00	88,000.00	(3,018.53)	88,000.00	0.00	0.0%
TOTAL, REVENUES			6,547,323.00	6,821,166.00	3,705,162.65	6,801,749.00	(19,417.00)	-0.3%

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)
Certificated Teachers' Salaries		1100	2,144,721.00	2,288,864.00	1,338,398.36	2,334,833.00	(45,969.00)	-2.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	137,000.00	137,000.00	150,164.00	257,424.00	(120,424.00)	-87.9%
Other Certificated Salaries		1900	118,500.00	118,500.00	0.00	0.00	118,500.00	100.0%
TOTAL, CERTIFICATED SALARIES			2,400,221.00	2,544,364.00	1,488,562.36	2,592,257.00	(47,893.00)	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	140,696.00	140,696.00	68,165.36	129,069.00	11,627.00	8.3%
Classified Support Salaries		2200	276,879.00	276,879.00	175,502.70	305,618.40	(28,739.40)	-10.4%
Classified Supervisors' and Administrators' Salaries		2300	127,000.00	127,000.00	71,962.07	122,723.00	4,277.00	3.4%
Clerical, Technical and Office Salaries		2400	114,500.00	114,500.00	63,124.01	116,421.00	(1,921.00)	-1.7%
Other Classified Salaries		2900	500.00	500.00	0.00	0.00	500.00	100.0%
TOTAL, CLASSIFIED SALARIES			659,575.00	659,575.00	378,754.14	673,831.40	(14,256.40)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	406,297.00	419,459.00	250,424.82	438,609.00	(19,150.00)	-4.6%
PERS		3201-3202	151,511.00	151,511.00	84,101.65	153,001.00	(1,490.00)	-1.0%
OASDI/Medicare/Alternative		3301-3302	92,817.00	93,945.00	50,873.24	88,768.00	5,177.00	5.5%
Health and Welfare Benefits		3401-3402	704,052.00	719,597.00	428,668.44	756,660.00	(37,063.00)	-5.2%
Unemployment Insurance		3501-3502	37,804.00	38,763.00	9,318.73	16,330.00	22,433.00	57.9%
Workers' Compensation		3601-3602	108,230.00	110,994.00	58,537.84	102,583.00	8,411.00	7.6%
OPEB, Allocated		3701-3702	12,005.00	12,310.00	5,844.62	10,241.00	2,069.00	16.8%
OPEB, Active Employees		3751-3752	15,778.00	15,931.00	6,466.61	11,560.00	4,371.00	27.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,528,494.00	1,562,510.00	894,235.95	1,577,752.00	(15,242.00)	-1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	111,000.00	111,000.00	111,000.00	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	232,548.00	66,583.43	236,756.00	(4,208.00)	-1.8%
Noncapitalized Equipment		4400	50,000.00	49,836.60	9,225.80	49,836.60	0.00	0.0%
Food		4700	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			393,296.00	394,884.60	186,809.23	399,092.60	(4,208.00)	-1.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,700.00	7,200.00	168.45	7,200.00	0.00	0.0%
Dues and Memberships		5300	11,800.00	12,638.00	11,998.74	13,138.00	(500.00)	-4.0%
Insurance		5400-5450	48,400.00	46,453.40	48,669.00	49,453.40	(3,000.00)	-6.5%
Operations and Housekeeping Services		5500	45,000.00	45,000.00	17,114.13	45,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,500.00	75,708.00	28,056.15	75,708.00	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	540,276.00	537,288.00	139,481.70	546,723.50	(9,435.50)	-1.8%
Communications		5900	25,000.00	25,000.00	11,070.58	25,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			756,676.00	749,287.40	256,558.75	762,222.90	(12,935.50)	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
TOTAL, CAPITAL OUTLAY			68,000.00	68,000.00	0.00	68,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	12,440.00	12,440.00	6,397.05	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,440.00	12,440.00	6,397.05	12,440.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(17,019.00)	(24,123.43)	0.00	(30,251.06)	6,127.63	-25.4%
Transfers of Indirect Costs - Interfund		7350	(9,576.00)	(9,576.00)	0.00	(15,033.77)	5,457.77	-57.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(26,595.00)	(33,699.43)	0.00	(45,284.83)	11,585.40	-34.4%
TOTAL, EXPENDITURES			5,792,107.00	5,957,361.57	3,211,317.48	6,040,311.07	(82,949.50)	-1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(754,316.00)	(750,451.00)	0.00	(753,773.74)	(3,322.74)	0.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(754,316.00)	(750,451.00)	0.00	(753,773.74)	(3,322.74)	0.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(754,316.00)	(750,451.00)	0.00	(753,773.74)	(3,322.74)	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	367,704.00	1,184,595.38	529,599.37	1,230,502.38	45,907.00	3.9%
3) Other State Revenue		8300-8599	669,014.00	1,273,953.52	643,709.00	1,294,380.84	20,427.32	1.6%
4) Other Local Revenue		8600-8799	120,865.00	120,865.00	33,448.51	104,893.87	(15,971.13)	-13.2%
5) TOTAL, REVENUES			1,157,583.00	2,579,413.90	1,206,756.88	2,629,777.09		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	259,999.00	455,954.00	142,152.02	452,176.00	3,778.00	0.8%
2) Classified Salaries		2000-2999	505,857.00	511,617.00	264,195.92	483,215.00	28,402.00	5.6%
3) Employee Benefits		3000-3999	621,845.00	680,610.00	169,283.48	694,790.00	(14,180.00)	-2.1%
4) Books and Supplies		4000-4999	782,640.00	759,790.53	73,764.43	600,792.99	158,997.54	20.9%
5) Services and Other Operating Expenditures		5000-5999	492,975.00	324,255.58	121,168.82	458,788.29	(134,532.71)	-41.5%
6) Capital Outlay		6000-6999	10,000.00	47,669.92	37,669.92	47,669.92	0.00	0.0%
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	24,123.43	0.00	30,251.06	(6,127.63)	-25.4%
9) TOTAL, EXPENDITURES			2,867,919.00	2,981,604.46	872,943.29	2,945,267.26		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,710,336.00)	(402,190.56)	333,813.59	(315,490.17)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	754,316.00	750,451.00	0.00	753,773.74	3,322.74	0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			754,316.00	750,451.00	0.00	753,773.74		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(956,020.00)	348,260.44	333,813.59	438,283.57		
F. FUND BALANCE, RESERVES								
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)	874,327.83	964,350.96		
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	386,385.91	967,059.91	964,350.96		
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		
Unassigned/Unappropriated Amount			9790	(816,338.52)	(92,732.08)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	273,298.00	441,586.61	100,581.61	444,448.61	2,862.00	0.6%
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	59,947.90	17,017.90	59,902.90	(45.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	3,874.00	2,426.95	5,666.00	2,426.95	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	37,752.00	40,833.00	10,208.00	40,833.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	18,576.00	27,027.00	27,051.00	27,051.00	24.00	0.1%
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	612,773.92	369,074.86	655,839.92	43,066.00	7.0%
TOTAL, FEDERAL REVENUE			387,704.00	1,184,595.38	529,599.37	1,230,502.38	45,907.00	3.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	25,235.00	33,280.00	17,736.36	33,280.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	183,500.00	183,500.00	22,935.44	203,482.84	19,982.84	10.9%
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	1,057,173.52	603,037.20	1,057,618.00	444.48	0.0%
TOTAL, OTHER STATE REVENUE			669,014.00	1,273,953.52	643,709.00	1,294,380.84	20,427.32	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	227.00	227.00	269.00	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	3,534.79	11,500.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		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	29,644.72	93,166.87	(15,971.13)	-14.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120,865.00	120,865.00	33,448.51	104,893.87	(15,971.13)	-13.2%
TOTAL, REVENUES			1,157,583.00	2,579,413.90	1,206,756.88	2,629,777.09	50,363.19	2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	232,310.00	427,696.00	128,529.81	424,006.00	3,690.00	0.9%
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	4,818.00	332.22	5,387.00	(569.00)	-11.8%
Other Certificated Salaries		1900	22,870.00	23,440.00	13,289.99	22,783.00	657.00	2.8%
TOTAL, CERTIFICATED SALARIES			259,999.00	455,954.00	142,152.02	452,176.00	3,778.00	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	305,928.00	307,794.00	156,304.26	292,788.00	15,006.00	4.9%
Classified Support Salaries		2200	132,645.00	134,874.00	68,739.77	121,818.00	13,056.00	9.7%
Classified Supervisors' and Administrators' Salaries		2300	20,100.00	21,046.00	12,243.13	21,066.00	(20.00)	-0.1%
Clerical, Technical and Office Salaries		2400	1,184.00	1,675.00	273.05	1,675.00	0.00	0.0%
Other Classified Salaries		2900	46,000.00	46,228.00	26,635.71	45,868.00	360.00	0.8%
TOTAL, CLASSIFIED SALARIES			505,857.00	511,617.00	264,195.92	483,215.00	28,402.00	5.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	305,935.00	337,872.00	23,355.16	338,356.00	(484.00)	-0.1%
PERS		3201-3202	101,207.00	101,206.00	52,798.85	93,518.00	7,688.00	7.6%
OASDI/Medicare/Alternative		3301-3302	42,649.00	45,916.00	22,266.98	43,527.00	2,389.00	5.2%
Health and Welfare Benefits		3401-3402	130,182.00	144,868.00	53,592.00	176,612.00	(31,744.00)	-21.9%
Unemployment Insurance		3501-3502	9,511.00	10,516.00	2,029.75	6,394.00	4,122.00	39.2%
Workers' Compensation		3601-3602	27,115.00	33,417.00	12,748.66	30,273.00	3,144.00	9.4%
OPEB, Allocated		3701-3702	2,927.00	3,559.00	1,272.87	3,113.00	446.00	12.5%
OPEB, Active Employees		3751-3752	2,319.00	3,256.00	1,219.21	2,997.00	259.00	8.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			621,845.00	680,610.00	169,283.48	694,790.00	(14,180.00)	-2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	10,000.00	14,354.49	14,354.49	(4,354.49)	-43.5%
Books and Other Reference Materials		4200	10,000.00	44,138.00	21,450.46	44,603.46	(465.46)	-1.1%
Materials and Supplies		4300	424,313.00	426,045.45	36,272.65	422,982.02	3,063.43	0.7%
Noncapitalized Equipment		4400	330,830.00	272,110.08	1,686.83	118,853.02	153,257.06	56.3%
Food		4700	7,497.00	7,497.00	0.00	0.00	7,497.00	100.0%
TOTAL, BOOKS AND SUPPLIES			782,640.00	759,790.53	73,764.43	600,792.99	158,997.54	20.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	13,779.00	13,779.00	0.00	14,830.00	(1,051.00)	-7.6%
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	54,663.38	63,916.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	16,050.00	15,090.00	92,000.00	(75,950.00)	-473.2%
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	225,510.58	47,333.15	283,042.29	(57,531.71)	-25.5%
Communications		5900	0.00	5,000.00	4,082.29	5,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			492,975.00	324,255.58	121,168.82	458,788.29	(134,532.71)	-41.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	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	37,669.92	37,669.92	37,669.92	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	47,669.92	37,669.92	47,669.92	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			177,584.00	177,584.00	64,708.70	177,584.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	17,019.00	24,123.43	0.00	30,251.06	(6,127.63)	-25.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			17,019.00	24,123.43	0.00	30,251.06	(6,127.63)	-25.4%
TOTAL, EXPENDITURES			2,867,919.00	2,981,604.46	872,943.29	2,945,267.26	36,337.20	1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	754,316.00	750,451.00	0.00	753,773.74	3,322.74	0.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			754,316.00	750,451.00	0.00	753,773.74	3,322.74	0.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			754,316.00	750,451.00	0.00	753,773.74	(3,322.74)	0.4%

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,361,477.00	6,629,114.00	3,636,576.38	6,609,697.00	(19,417.00)	-0.3%
2) Federal Revenue		8100-8299	367,704.00	1,184,595.38	529,599.37	1,230,502.38	45,907.00	3.9%
3) Other State Revenue		8300-8599	766,860.00	1,378,005.52	715,313.80	1,398,432.84	20,427.32	1.5%
4) Other Local Revenue		8600-8799	208,865.00	208,865.00	30,429.98	192,893.87	(15,971.13)	-7.6%
5) TOTAL, REVENUES			7,704,906.00	9,400,579.90	4,911,919.53	9,431,526.09		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,660,220.00	3,000,318.00	1,630,714.38	3,044,433.00	(44,115.00)	-1.5%
2) Classified Salaries		2000-2999	1,165,432.00	1,171,192.00	642,950.06	1,157,046.40	14,145.60	1.2%
3) Employee Benefits		3000-3999	2,150,339.00	2,243,120.00	1,063,519.43	2,272,542.00	(29,422.00)	-1.3%
4) Books and Supplies		4000-4999	1,175,936.00	1,154,675.13	260,573.66	999,885.59	154,789.54	13.4%
5) Services and Other Operating Expenditures		5000-5999	1,249,651.00	1,073,542.98	377,727.57	1,221,011.19	(147,468.21)	-13.7%
6) Capital Outlay		6000-6999	78,000.00	115,669.92	37,669.92	115,669.92	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	190,024.00	190,024.00	71,105.75	190,024.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,576.00)	(9,576.00)	0.00	(15,033.77)	5,457.77	-57.0%
9) TOTAL, EXPENDITURES			8,660,026.00	8,938,966.03	4,084,260.77	8,985,578.33		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(955,120.00)	461,613.87	827,658.76	445,947.76		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(955,120.00)	461,613.87	827,658.76	445,947.76		
F. FUND BALANCE, RESERVES								
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	5,016,666.44		5,001,000.33		
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	967,059.91		964,350.96		
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		258,238.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			3,213,546.66	4,049,606.53		3,775,911.37		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,630,272.00	4,016,391.00	2,500,005.20	3,996,974.00	(19,417.00)	-0.5%
Education Protection Account State Aid - Current Year		8012	988,504.00	1,828,099.00	621,463.00	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	2,646.79	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	428,162.06	794,624.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	55,271.98	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	6,828.01	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	6,016.47	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	914.00	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	6,639,114.00	3,636,576.38	6,619,697.00	(19,417.00)	-0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,361,477.00	6,629,114.00	3,636,576.38	6,609,697.00	(19,417.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	273,298.00	441,586.61	100,581.61	444,448.61	2,862.00	0.6%
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	59,947.90	17,017.90	59,902.90	(45.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	3,874.00	2,426.95	5,666.00	2,426.95	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	37,752.00	40,833.00	10,208.00	40,833.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	18,576.00	27,027.00	27,051.00	27,051.00	24.00	0.1%
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	612,773.92	369,074.86	655,839.92	43,066.00	7.0%
TOTAL, FEDERAL REVENUE			367,704.00	1,184,595.38	529,599.37	1,230,502.38	45,907.00	3.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,096.00	17,096.00	17,096.00	17,096.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	102,485.00	116,736.00	72,245.16	116,736.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	183,500.00	183,500.00	22,935.44	203,482.84	19,982.84	10.9%
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	1,060,673.52	603,037.20	1,061,118.00	444.48	0.0%
TOTAL, OTHER STATE REVENUE			766,860.00	1,378,005.52	715,313.80	1,398,432.84	20,427.32	1.5%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	227.00	227.00	269.00	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	21,569.87	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	3,534.79	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	40,215.24	114,166.87	(15,971.13)	-12.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			208,865.00	208,865.00	30,429.98	192,893.87	(15,971.13)	-7.6%
TOTAL, REVENUES			7,704,906.00	9,400,579.90	4,911,919.53	9,431,526.09	30,946.19	0.3%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,377,031.00	2,716,560.00	1,466,928.17	2,758,839.00	(42,279.00)	-1.6%
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	141,818.00	150,496.22	262,811.00	(120,993.00)	-85.3%
Other Certificated Salaries		1900	141,370.00	141,940.00	13,289.99	22,783.00	119,157.00	83.9%
TOTAL, CERTIFICATED SALARIES			2,660,220.00	3,000,318.00	1,630,714.38	3,044,433.00	(44,115.00)	-1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	446,624.00	448,490.00	224,469.62	421,857.00	26,633.00	5.9%
Classified Support Salaries		2200	409,524.00	411,753.00	244,242.47	427,436.40	(15,683.40)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	147,100.00	148,046.00	84,205.20	143,789.00	4,257.00	2.9%
Clerical, Technical and Office Salaries		2400	115,684.00	116,175.00	63,397.06	118,096.00	(1,921.00)	-1.7%
Other Classified Salaries		2900	46,500.00	46,728.00	26,635.71	45,868.00	860.00	1.8%
TOTAL, CLASSIFIED SALARIES			1,165,432.00	1,171,192.00	642,950.06	1,157,046.40	14,145.60	1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	712,232.00	757,331.00	273,779.98	776,965.00	(19,634.00)	-2.6%
PERS		3201-3202	252,718.00	252,717.00	136,900.50	246,519.00	6,198.00	2.5%
OASDI/Medicare/Alternative		3301-3302	135,466.00	139,861.00	73,140.22	132,295.00	7,566.00	5.4%
Health and Welfare Benefits		3401-3402	834,234.00	864,465.00	482,260.44	933,272.00	(68,807.00)	-8.0%
Unemployment Insurance		3501-3502	47,315.00	49,279.00	11,348.48	22,724.00	26,555.00	53.9%
Workers' Compensation		3601-3602	135,345.00	144,411.00	71,286.50	132,856.00	11,555.00	8.0%
OPEB, Allocated		3701-3702	14,932.00	15,869.00	7,117.49	13,354.00	2,515.00	15.8%
OPEB, Active Employees		3751-3752	18,097.00	19,187.00	7,685.82	14,557.00	4,630.00	24.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,150,339.00	2,243,120.00	1,063,519.43	2,272,542.00	(29,422.00)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	121,000.00	121,000.00	125,354.49	125,354.49	(4,354.49)	-3.6%
Books and Other Reference Materials		4200	10,000.00	44,138.00	21,450.46	44,603.46	(465.46)	-1.1%
Materials and Supplies		4300	655,109.00	658,593.45	102,856.08	659,738.02	(1,144.57)	-0.2%
Noncapitalized Equipment		4400	380,830.00	321,946.68	10,912.63	168,689.62	153,257.06	47.6%
Food		4700	8,997.00	8,997.00	0.00	1,500.00	7,497.00	83.3%
TOTAL, BOOKS AND SUPPLIES			1,175,936.00	1,154,675.13	260,573.66	999,885.59	154,789.54	13.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	21,479.00	20,979.00	168.45	22,030.00	(1,051.00)	-5.0%
Dues and Memberships		5300	11,800.00	12,638.00	11,998.74	13,138.00	(500.00)	-4.0%
Insurance		5400-5450	48,400.00	46,453.40	48,669.00	49,453.40	(3,000.00)	-6.5%
Operations and Housekeeping Services		5500	108,916.00	108,916.00	71,777.51	108,916.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	88,500.00	91,758.00	43,146.15	167,708.00	(75,950.00)	-82.8%
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	762,798.58	186,814.85	829,765.79	(66,967.21)	-8.8%
Communications		5900	25,000.00	30,000.00	15,152.87	30,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,249,651.00	1,073,542.98	377,727.57	1,221,011.19	(147,468.21)	-13.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
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	37,669.92	37,669.92	37,669.92	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			78,000.00	115,669.92	37,669.92	115,669.92	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	12,440.00	12,440.00	6,397.05	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			190,024.00	190,024.00	71,105.75	190,024.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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	(15,033.77)	5,457.77	-57.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,576.00)	(9,576.00)	0.00	(15,033.77)	5,457.77	-57.0%
TOTAL, EXPENDITURES			8,660,026.00	8,938,966.03	4,084,260.77	8,985,578.33	(46,612.30)	-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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2021-22 Projected Year Totals</u>
2600	Expanded Learning Opportunities Program	437,223.00
5640	Medi-Cal Billing Option	10,045.15
6230	California Clean Energy Jobs Act	10,153.20
6266	Educator Effectiveness, FY 2021-22	135,406.00
6300	Lottery: Instructional Materials	132,577.60
7311	Classified School Employee Professional De	4,219.11
7388	SB 117 COVID-19 LEA Response Funds	3,524.89
7426	Expanded Learning Opportunities (ELO) Gra	2,752.00
9010	Other Restricted Local	228,450.01
Total, Restricted Balance		<u>964,350.96</u>



TIPTON ELEMENTARY SCHOOL DISTRICT

SPECIAL ACTIVITY SPECIAL REVENUE FUND

2021-2022
Second Interim
March 1st, 2022

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
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			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		
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)
REVENUES								
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%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00		
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00		
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00		
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00		
SERVICES AND OTHER OPERATING EXPENDITURES								
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>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 Budget Adoption

March 1st, 2022

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	395,000.00	395,000.00	138,549.62	490,000.00	95,000.00	24.1%
3) Other State Revenue		8300-8599	35,000.00	35,000.00	10,579.79	25,000.00	(10,000.00)	-28.6%
4) Other Local Revenue		8600-8799	12,000.00	12,000.00	(487.29)	7,500.00	(4,500.00)	-37.5%
5) TOTAL, REVENUES			442,000.00	442,000.00	148,642.12	522,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	166,000.00	166,000.00	87,326.72	160,386.00	5,614.00	3.4%
3) Employee Benefits		3000-3999	83,718.00	83,718.00	40,553.34	75,578.00	8,140.00	9.7%
4) Books and Supplies		4000-4999	170,000.00	210,000.00	75,791.50	228,200.08	(18,200.08)	-8.7%
5) Services and Other Operating Expenditures		5000-5999	32,000.00	32,000.00	12,043.64	32,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	14,000.00	13,810.54	14,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,576.00	9,576.00	0.00	15,033.77	(5,457.77)	-57.0%
9) TOTAL, EXPENDITURES			461,294.00	515,294.00	229,525.74	525,197.85		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(19,294.00)	(73,294.00)	(80,883.62)	(2,697.85)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,294.00)	(73,294.00)	(60,883.62)	(2,697.85)		
F. FUND BALANCE, RESERVES								
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	405,085.67		475,681.82		
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			459,085.67	405,085.67		475,681.82		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	395,000.00	395,000.00	138,549.62	490,000.00	95,000.00	24.1%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			395,000.00	395,000.00	138,549.62	490,000.00	95,000.00	24.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	35,000.00	35,000.00	10,579.79	25,000.00	(10,000.00)	-28.6%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			35,000.00	35,000.00	10,579.79	25,000.00	(10,000.00)	-28.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,000.00	2,000.00	502.90	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	2,279.17	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(3,388.36)	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	99.00	500.00	(4,500.00)	-90.0%
TOTAL, OTHER LOCAL REVENUE			12,000.00	12,000.00	(487.29)	7,500.00	(4,500.00)	-37.5%
TOTAL, REVENUES			442,000.00	442,000.00	148,642.12	522,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	119,000.00	119,000.00	61,642.14	113,266.00	5,732.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	47,000.00	47,000.00	25,684.58	47,118.00	(118.00)	-0.3%
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	87,326.72	160,386.00	5,614.00	3.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	38,050.00	38,050.00	17,183.57	33,195.00	4,855.00	12.8%
OASDI/Medicare/Alternative		3301-3302	12,710.00	12,710.00	6,680.47	12,270.00	440.00	3.5%
Health and Welfare Benefits		3401-3402	24,000.00	24,000.00	13,071.00	23,469.00	531.00	2.2%
Unemployment Insurance		3501-3502	2,045.00	2,045.00	436.55	802.00	1,243.00	60.8%
Workers' Compensation		3601-3602	5,850.00	5,850.00	2,742.65	5,037.00	813.00	13.9%
OPEB, Allocated		3701-3702	650.00	650.00	273.36	502.00	148.00	22.8%
OPEB, Active Employees		3751-3752	413.00	413.00	165.54	303.00	110.00	26.6%
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	40,553.34	75,578.00	8,140.00	9.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	25,000.00	25,000.00	8,612.02	25,000.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	25,000.00	0.00	43,200.08	(18,200.08)	-72.8%
Food		4700	140,000.00	160,000.00	67,179.48	160,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			170,000.00	210,000.00	75,791.50	228,200.08	(18,200.08)	-8.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.00	500.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	344.61	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	9,495.41	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	2,203.62	15,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,000.00	32,000.00	12,043.64	32,000.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	14,000.00	13,810.54	14,000.00	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%
TOTAL, CAPITAL OUTLAY			0.00	14,000.00	13,810.54	14,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	9,576.00	9,576.00	0.00	15,033.77	(5,457.77)	-57.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,576.00	9,576.00	0.00	15,033.77	(5,457.77)	-57.0%
TOTAL EXPENDITURES			461,294.00	515,294.00	229,525.74	525,197.85		

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

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	426,478.82
7027	Child Nutrition: COVID State Supplemental Meal Reimbursers	49,203.00
Total, Restricted Balance		<u>475,681.82</u>



TIPTON ELEMENTARY SCHOOL DISTRICT

DEFERRED MAINTENANCE FUND

2021-2022 Budget Adoption

March 1st, 2022

Fund # 14

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

Principle revenues in this fund are:

- Interest
- Interfund Transfers In
- LCFF Revenue

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100.00	1,100.00	(143.41)	1,100.00	0.00	0.0%
5) TOTAL, REVENUES			11,100.00	11,100.00	(143.41)	11,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(143.41)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(143.41)	0.00		
F. FUND BALANCE, RESERVES								
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,100.00	1,100.00	248.99	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%
TOTAL, OTHER LOCAL REVENUE			1,100.00	1,100.00	(143.41)	1,100.00	0.00	0.0%
TOTAL, REVENUES			11,100.00	11,100.00	(143.41)	11,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
TOTAL, BOOKS AND SUPPLIES			8,500.00	8,500.00	0.00	8,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,600.00	2,600.00	0.00	2,600.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,100.00	11,100.00	0.00	11,100.00		

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

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



TIPTON ELEMENTARY SCHOOL DISTRICT

BUILDING FUND

2021-2022 Budget Adoption

March 1st, 2022

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.

2021-22 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.00	10.00	(2.38)	10.00	0.00	0.0%
5) TOTAL REVENUES			10.00	10.00	(2.38)	10.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			10.00	10.00	(2.38)	10.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10.00	10.00	(2.38)	10.00		
F. FUND BALANCE, RESERVES								
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		9740	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		9790	0.00	0.00		0.00		

2021-22 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10.00	10.00	2.69	10.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			10.00	10.00	(2.38)	10.00	0.00	0.0%
TOTAL REVENUES			10.00	10.00	(2.38)	10.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds 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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>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 Budget Adoption

March 1st, 2022

Fund # 25

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

Principle revenues in this fund are the following:

Interest

Mitigation/Developer Fees

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,200.00	23,200.00	1,774.05	23,200.00	0.00	0.0%
5) TOTAL REVENUES			23,200.00	23,200.00	1,774.05	23,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			5,000.00	5,000.00	0.00	5,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,200.00	18,200.00	1,774.05	18,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,200.00	18,200.00	1,774.05	18,200.00		
F. FUND BALANCE, RESERVES								
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)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	174.70	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	1,867.36	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%
TOTAL, OTHER LOCAL REVENUE			23,200.00	23,200.00	1,774.05	23,200.00	0.00	0.0%
TOTAL, REVENUES			23,200.00	23,200.00	1,774.05	23,200.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			5,000.00	5,000.00	0.00	5,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<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 Budget Adoption

March 1st, 2022

Fund # 35

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

The principal revenues and other sources in this fund are:

School Facilities Apportionments

Interest

Interfund Transfers In

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,505.00	5,505.00	(1,481.44)	5,505.00	0.00	0.0%
5) TOTAL REVENUES			5,505.00	5,505.00	(1,481.44)	5,505.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	108,281.00	112,901.00	112,901.00	(4,620.00)	-4.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	108,281.00	112,901.00	112,901.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,505.00	(102,776.00)	(114,382.44)	(107,396.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,505.00	(102,776.00)	(114,382.44)	(107,396.00)		
F. FUND BALANCE, RESERVES								
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	152,074.17		147,454.17		
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			260,355.17	152,074.17		147,454.17		
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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,505.00	5,505.00	1,017.78	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%
TOTAL, OTHER LOCAL REVENUE			5,505.00	5,505.00	(1,481.44)	5,505.00	0.00	0.0%
TOTAL, REVENUES			5,505.00	5,505.00	(1,481.44)	5,505.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	108,281.00	112,901.00	112,901.00	(4,620.00)	-4.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	108,281.00	112,901.00	112,901.00	(4,620.00)	-4.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	108,281.00	112,901.00	112,901.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund 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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
7710	State School Facilities Projects	13,321.17
7810	Other Restricted State	134,133.00
Total, Restricted Balance		147,454.17



TIPTON ELEMENTARY SCHOOL DISTRICT

BOND INTEREST AND REDEMPTION FUND

2021-2022 Budget Adoption

March 1st, 2022

Fund # 51

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,650.00	100,650.00	85,630.00	100,650.00	0.00	0.0%
5) TOTAL REVENUES			100,650.00	100,650.00	85,630.00	100,650.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	100,650.00	100,650.00	50,325.00	100,650.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			100,650.00	100,650.00	50,325.00	100,650.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	35,305.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	35,305.00	0.00		
F. FUND BALANCE, RESERVES								
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		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	100,650.00	100,650.00	54,669.44	100,650.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	31,287.02	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	40.14	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	1,316.72	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,885.55	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%
TOTAL, OTHER LOCAL REVENUE			100,650.00	100,650.00	85,630.00	100,650.00	0.00	0.0%
TOTAL, REVENUES			100,650.00	100,650.00	85,630.00	100,650.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	100,650.00	100,650.00	50,325.00	100,650.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			100,650.00	100,650.00	50,325.00	100,650.00	0.00	0.0%
TOTAL, EXPENDITURES			100,650.00	100,650.00	50,325.00	100,650.00		

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

<u>Resource</u>	<u>Description</u>	<u>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

SUPPLEMENTAL FORMS

March 1st, 2022

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	8,985,578.33
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,242,634.84
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	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				256,034.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,697.85
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)				7,489,607.34

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		492.40
B. Expenditures per ADA (Line I.E divided by Line II.A)		15,210.41
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,917,951.88	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)	7,489,607.34	15,210.41
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.

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

Second Interim
2021-22 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(15,033.77)				
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	15,033.77	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Second Interim
2021-22 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	15,033.77	(15,033.77)	0.00	0.00		



TIPTON ELEMENTARY SCHOOL DISTRICT

CRITERIA AND STANDARDS

March 1st, 2022

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	521.39	521.39		
Charter School	0.00	0.00		
Total ADA	521.39	521.39	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	512.00	491.38		
Charter School				
Total ADA	512.00	491.38	-4.0%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	506.00	484.00		
Charter School				
Total ADA	506.00	484.00	-4.3%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

At second interim, district revised ADA projections for 22-23 and 23-24 to reflect more accurate numbers.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	539	536		
Charter School				
Total Enrollment	539	536	-0.6%	Met
1st Subsequent Year (2022-23)				
District Regular	534	531		
Charter School				
Total Enrollment	534	531	-0.6%	Met
2nd Subsequent Year (2023-24)				
District Regular	529	526		
Charter School				
Total Enrollment	529	526	-0.6%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	525	549	
Charter School			
Total ADA/Enrollment	525	549	95.6%
Second Prior Year (2019-20)			
District Regular	521	542	
Charter School			
Total ADA/Enrollment	521	542	96.1%
First Prior Year (2020-21)			
District Regular	521	529	
Charter School	0		
Total ADA/Enrollment	521	529	98.5%
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 AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	491	536		
Charter School	0			
Total ADA/Enrollment	491	536	91.6%	Met
1st Subsequent Year (2022-23)				
District Regular	484	531		
Charter School				
Total ADA/Enrollment	484	531	91.1%	Met
2nd Subsequent Year (2023-24)				
District Regular	478	526		
Charter School				
Total ADA/Enrollment	478	526	90.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2021-22)	6,639,114.00		
1st Subsequent Year (2022-23)	6,682,127.00	6,552,959.00	-1.9%	Met
2nd Subsequent Year (2023-24)	6,802,326.00	6,663,726.00	-2.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (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)	4,843,840.40	6,040,311.07	80.2%	Not Met
1st Subsequent Year (2022-23)	5,132,428.40	6,378,950.40	80.5%	Not Met
2nd Subsequent Year (2023-24)	5,250,286.40	6,531,272.40	80.4%	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 first interim projections.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2021-22)	1,184,595.38	1,230,502.38	3.9%	No
1st Subsequent Year (2022-23)	939,133.00	939,009.00	0.0%	No
2nd Subsequent Year (2023-24)	871,670.00	938,905.00	7.7%	Yes

Explanation:
(required if Yes)

At second interim, COVID revenue was revised in 23-24 to reflect projected spending plan.

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

Current Year (2021-22)	1,378,005.52	1,398,432.84	1.5%	No
1st Subsequent Year (2022-23)	1,053,449.00	1,051,653.00	-0.2%	No
2nd Subsequent Year (2023-24)	1,019,271.00	1,040,034.00	2.0%	No

Explanation:
(required if Yes)

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

Current Year (2021-22)	208,865.00	192,893.87	-7.6%	Yes
1st Subsequent Year (2022-23)	208,865.00	192,894.00	-7.6%	Yes
2nd Subsequent Year (2023-24)	208,865.00	192,894.00	-7.6%	Yes

Explanation:
(required if Yes)

At second interim, current and subsequent years local revenue was revised to reflect anticipated revenue of local grants.

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

Current Year (2021-22)	985,993.05	999,885.59	1.4%	No
1st Subsequent Year (2022-23)	720,391.00	735,177.00	2.1%	No
2nd Subsequent Year (2023-24)	728,997.00	747,429.00	2.5%	No

Explanation:
(required if Yes)

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

Current Year (2021-22)	1,152,992.98	1,221,011.19	5.9%	Yes
1st Subsequent Year (2022-23)	948,151.00	1,028,811.00	8.5%	Yes
2nd Subsequent Year (2023-24)	970,292.00	1,058,355.00	9.1%	Yes

Explanation:
(required if Yes)

At second 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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	2,771,465.90	2,821,829.09	1.8%	Met
1st Subsequent Year (2022-23)	2,201,447.00	2,183,556.00	-0.8%	Met
2nd Subsequent Year (2023-24)	2,099,806.00	2,171,833.00	3.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	2,138,986.03	2,220,896.78	3.8%	Met
1st Subsequent Year (2022-23)	1,668,542.00	1,763,988.00	5.7%	Not Met
2nd Subsequent Year (2023-24)	1,699,289.00	1,805,784.00	6.3%	Not Met

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

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

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

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

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

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

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

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

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

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	251,945.43	315,095.61	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	42.0%	35.2%	25.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	14.0%	11.7%	8.6%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	7,664.19	6,040,311.07	N/A	Met
1st Subsequent Year (2022-23)	(445,180.40)	6,378,950.40	7.0%	Met
2nd Subsequent Year (2023-24)	(509,459.40)	6,531,272.40	7.8%	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	5,001,000.33	Met
1st Subsequent Year (2022-23)	5,004,508.93	Met
2nd Subsequent Year (2023-24)	4,914,464.53	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	4,900,487.92	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$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

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

	Current Year (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.)	491	484	478
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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)	8,985,578.33	8,723,006.40	8,915,603.40
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)	8,985,578.33	8,723,006.40	8,915,603.40
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	359,423.13	348,920.26	356,624.14
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)	359,423.13	348,920.26	356,624.14

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	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2021-22)	(2022-23)	(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)	3,775,911.37	3,072,492.97	2,304,795.57
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)	3,775,911.37	3,072,492.97	2,304,795.57
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	42.02%	35.22%	25.85%
District's Reserve Standard (Section 10B, Line 7):	359,423.13	348,920.26	356,624.14
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(750,451.00)	(753,773.74)	0.4%	3,322.74	Met
1st Subsequent Year (2022-23)	(782,581.00)	(800,370.00)	2.3%	17,789.00	Met
2nd Subsequent Year (2023-24)	(802,856.00)	(822,441.00)	2.4%	19,585.00	Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
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 first interim projections that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 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
TOTAL:				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
Total Annual Payments:	177,584	177,555	177,464	177,613
Has total annual payment increased over prior year (2020-21)?	No	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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	621,600.00	621,600.00
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	621,600.00	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.	Jul 01, 2021	Jul 01, 2021

Data must be entered.

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second 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)	36,119.00	28,716.00
1st Subsequent Year (2022-23)	37,202.57	29,577.48
2nd Subsequent Year (2023-24)	38,318.64	30,464.80
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	29,029.00	29,029.00
1st Subsequent Year (2022-23)	19,947.00	19,947.00
2nd Subsequent Year (2023-24)	23,810.00	23,810.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	3	3
1st Subsequent Year (2022-23)	3	3
2nd Subsequent Year (2023-24)	3	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

Yes

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 first interim projections?

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 First Interim Projections

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

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

--

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

--	--	--

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 First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the Interim?

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

--

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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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 first interim projections?

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(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)?

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

Negotiations Not Settled

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

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 First Interim

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

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

--	--

Classified (Non-management) Step and Column Adjustments

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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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 first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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")

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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)
Amount included for any tentative salary schedule increases			

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

Management/Supervisor/Confidential Step and Column Adjustments

- 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)
Are step & column adjustments included in the interim and MYPs?			
Cost of step & column adjustments			
Percent change in step and column over prior year			

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

- 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)
Are costs of other benefits included in the interim and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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	2021 - 2022 Approved Thru 2/24/2022			2021 - 2022 Working Thru 2/24/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Revenues						
LCFF Sources						
80110 LCFF State Aid - Current Year	\$4,630,272.00	\$0.00	\$4,630,272.00	\$3,996,974.00	\$0.00	\$3,996,974.00
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	\$6,609,697.00	\$0.00	\$6,609,697.00
Federal Revenues						
82900 All Other Federal Revenue	\$0.00	\$367,704.00	\$367,704.00	\$0.00	\$1,230,502.38	\$1,230,502.38
Total Federal Revenues	\$0.00	\$367,704.00	\$367,704.00	\$0.00	\$1,230,502.38	\$1,230,502.38
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	\$1,261,100.84	\$1,264,600.84
Total Other State Revenues	\$97,846.00	\$669,014.00	\$766,860.00	\$104,052.00	\$1,294,380.84	\$1,398,432.84
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	\$93,166.87	\$114,166.87
Total Other Local Revenues	\$88,000.00	\$120,865.00	\$208,865.00	\$88,000.00	\$104,893.87	\$192,893.87
Total Revenues	\$6,547,323.00	\$1,157,583.00	\$7,704,906.00	\$6,801,749.00	\$2,629,777.09	\$9,431,526.09
Expenditures						
Certificated Salaries						
11000 Certificated Teachers' Salaries	\$2,094,721.00	\$220,310.00	\$2,315,031.00	\$2,248,833.00	\$416,028.00	\$2,664,861.00

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	2021 - 2022 Approved Thru 2/24/2022			2021 - 2022 Working Thru 2/24/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
11002 Substitute Teachers	\$40,000.00	\$0.00	\$40,000.00	\$75,000.00	\$0.00	\$75,000.00
11003 Teacher - Auxliary	\$10,000.00	\$12,000.00	\$22,000.00	\$11,000.00	\$7,978.00	\$18,978.00
13000 Certificated Supervisors and Administrators Salaries	\$137,000.00	\$4,819.00	\$141,819.00	\$257,424.00	\$5,387.00	\$262,811.00
19000 Other Certificated Salaries	\$118,500.00	\$22,870.00	\$141,370.00	\$0.00	\$22,783.00	\$22,783.00
Total Certificated Salaries	\$2,400,221.00	\$259,999.00	\$2,660,220.00	\$2,592,257.00	\$452,176.00	\$3,044,433.00
Classified Salaries						
21000 Classified Instructional Salaries	\$140,696.00	\$300,928.00	\$441,624.00	\$127,269.00	\$279,488.00	\$406,757.00
21002 Substitute Instructional Aides	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$7,000.00	\$7,000.00
21003 Instructional Aides - Auxliary	\$0.00	\$1,500.00	\$1,500.00	\$1,800.00	\$6,300.00	\$8,100.00
22000 Classified Support Salaries	\$266,029.00	\$123,950.00	\$389,979.00	\$283,184.00	\$118,318.00	\$401,502.00
22002 Substitute Classified Support	\$5,550.00	\$7,195.00	\$12,745.00	\$18,000.00	\$0.00	\$18,000.00
22003 Classified Support Salaries - Auxliary	\$5,300.00	\$1,500.00	\$6,800.00	\$4,434.40	\$3,500.00	\$7,934.40
23000 Classified Supervisors' and Administrators' Salaries	\$127,000.00	\$20,100.00	\$147,100.00	\$122,723.00	\$20,866.00	\$143,589.00
23003 Classified Supervisors' and Administrators' Salaries - Auxliary	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
24000 Clerical, Technical and Office Staff Salaries	\$114,500.00	\$1,184.00	\$115,684.00	\$116,421.00	\$1,675.00	\$118,096.00
29000 Other Classified Salaries	\$500.00	\$46,000.00	\$46,500.00	\$0.00	\$45,868.00	\$45,868.00
Total Classified Salaries	\$659,575.00	\$505,857.00	\$1,165,432.00	\$673,831.40	\$483,215.00	\$1,157,046.40
Employee Benefits						
31010 State Teachers' Retirement System, certificated positions	\$406,297.00	\$305,935.00	\$712,232.00	\$438,609.00	\$338,356.00	\$776,965.00
32020 Public Employees' Retirement System, classified positions	\$151,511.00	\$101,207.00	\$252,718.00	\$153,001.00	\$93,518.00	\$246,519.00
33012 OASDI, Certificated Positions	\$700.00	\$0.00	\$700.00	\$0.00	\$0.00	\$0.00
33013 Medicare, Certificated Positions	\$34,836.00	\$3,781.00	\$38,617.00	\$37,588.00	\$6,559.00	\$44,147.00
33022 OASDI, classified positions	\$41,159.00	\$31,509.00	\$72,668.00	\$41,404.00	\$29,960.00	\$71,364.00
33023 Medicare, classified positions	\$16,122.00	\$7,359.00	\$23,481.00	\$9,776.00	\$7,008.00	\$16,784.00
34010 Health & Welfare Benefits, certificated positions	\$466,011.00	\$39,838.00	\$505,849.00	\$506,540.00	\$92,499.00	\$599,039.00
34020 Health & Welfare Benefits, classified positions	\$238,041.00	\$90,344.00	\$328,385.00	\$250,120.00	\$84,113.00	\$334,233.00
35010 State Unemployment Insurance, certificated positions	\$29,602.00	\$3,206.00	\$32,808.00	\$12,962.00	\$3,907.00	\$16,869.00
35020 State Unemployment Insurance, classified positions	\$8,202.00	\$6,305.00	\$14,507.00	\$3,368.00	\$2,487.00	\$5,855.00
36010 Worker's Compensation Insurance, certificated positions	\$84,829.00	\$9,187.00	\$94,016.00	\$81,417.00	\$15,060.00	\$96,477.00

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	2021 - 2022 Approved Thru 2/24/2022			2021 - 2022 Working Thru 2/24/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
36020 Worker's Compensation Insurance, classified positions	\$23,401.00	\$17,928.00	\$41,329.00	\$21,166.00	\$15,213.00	\$36,379.00
37010 OPEB, Allocated, certificated positions	\$9,383.00	\$1,024.00	\$10,407.00	\$8,114.00	\$1,590.00	\$9,704.00
37020 OPEB, Allocated, classified positions	\$2,622.00	\$1,903.00	\$4,525.00	\$2,127.00	\$1,523.00	\$3,650.00
37510 OPEB, Active Employees, certificated Positions	\$13,186.00	\$655.00	\$13,841.00	\$9,102.00	\$1,813.00	\$10,915.00
37520 OPEB, Active Employees, classified positions	\$2,592.00	\$1,664.00	\$4,256.00	\$2,458.00	\$1,184.00	\$3,642.00
Total Employee Benefits	\$1,528,494.00	\$621,845.00	\$2,150,339.00	\$1,577,752.00	\$694,790.00	\$2,272,542.00
Books and Supplies						
41000 Approved Textbooks and Core Curricula Materials	\$111,000.00	\$10,000.00	\$121,000.00	\$111,000.00	\$14,354.49	\$125,354.49
42000 Books and Other Reference Materials	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$44,603.46	\$44,603.46
43000 Materials and Supplies	\$230,796.00	\$424,313.00	\$655,109.00	\$236,756.00	\$422,982.02	\$659,738.02
44000 Non-Capitalized Equipment	\$50,000.00	\$330,830.00	\$380,830.00	\$49,836.60	\$118,853.02	\$168,689.62
47000 Food	\$1,500.00	\$7,497.00	\$8,997.00	\$1,500.00	\$0.00	\$1,500.00
Total Books and Supplies	\$393,296.00	\$782,640.00	\$1,175,936.00	\$399,092.60	\$600,792.99	\$999,885.59
Services, Other Operating Expenses						
52000 Travel and Conferences	\$7,700.00	\$13,779.00	\$21,479.00	\$7,200.00	\$14,830.00	\$22,030.00
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	\$546,123.50	\$283,042.29	\$829,165.79
58009 Pension Penalties & Interest	\$10.00	\$0.00	\$10.00	\$600.00	\$0.00	\$600.00
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	\$762,222.90	\$458,788.29	\$1,221,011.19
Capital Outlay						
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

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	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Total Capital Outlay	\$68,000.00	\$10,000.00	\$78,000.00	\$68,000.00	\$47,669.92	\$115,669.92
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	(\$30,251.06)	\$30,251.06	\$0.00
73500 Transfers of Indirect Costs - Interfund	(\$9,576.00)	\$0.00	(\$9,576.00)	(\$15,033.77)	\$0.00	(\$15,033.77)
Total Direct Support/Indirect Costs	(\$26,595.00)	\$17,019.00	(\$9,576.00)	(\$45,284.83)	\$30,251.06	(\$15,033.77)
Total Expenditures	\$5,792,107.00	\$2,867,919.00	\$8,660,026.00	\$6,040,311.07	\$2,945,267.26	\$8,985,578.33
Excess (Deficiency) of Revenues	\$755,216.00	(\$1,710,336.00)	(\$955,120.00)	\$761,437.93	(\$315,490.17)	\$445,947.76
Other Financing Sources/Uses						
Contributions						
89800 Contributions from Unrestricted Resources	(\$754,316.00)	\$754,316.00	\$0.00	(\$753,773.74)	\$753,773.74	\$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	(\$753,773.74)	\$753,773.74	\$0.00
Total Other Financing Sources/Uses	(\$754,316.00)	\$754,316.00	\$0.00	(\$753,773.74)	\$753,773.74	\$0.00
Net Increase (Decrease) in Fund	\$900.00	(\$956,020.00)	(\$955,120.00)	\$7,664.19	\$438,283.57	\$445,947.76
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

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	2021 - 2022 Approved Thru 2/24/2022		Total	2021 - 2022 Working Thru 2/24/2022		Total
	Unrestricted	Restricted		Unrestricted	Restricted	
010 General Fund						
92009 County Wide Receivables - by COE	\$1,016,379.49	\$0.00	\$1,016,379.49	\$0.00	\$1,016,379.49	
93100 Due From Other Funds	\$1,577.49	\$0.00	\$1,577.49	\$0.00	\$1,577.49	
Total Assets	\$4,680,900.48	\$742,204.08	\$5,423,104.56	\$4,680,900.48	\$5,423,104.56	
Liabilities						
95009 County Wide Liabilities - by COE	\$540,783.07	\$0.00	\$540,783.07	\$0.00	\$540,783.07	
95010 Accounts Payable Clearing	\$50,683.46	\$94,636.13	\$145,319.59	\$50,683.46	\$145,319.59	
95013 Deferred Wages Payable	\$28,634.39	\$0.00	\$28,634.39	\$28,634.39	\$28,634.39	
95014 CSESAP Wages Payable	\$28,763.13	\$0.00	\$28,763.13	\$28,763.13	\$28,763.13	
95025 State Unemployment Insurance Payable	\$526.68	\$0.00	\$526.68	\$0.00	\$526.68	
95028 Retiree Benefits Payable	\$1,647.40	\$0.00	\$1,647.40	\$0.00	\$1,647.40	
95030 Use Tax Payable	\$129.03	\$0.00	\$129.03	\$0.00	\$129.03	
95051 Outlawed Employee Refunds & Voluntary Deductions	\$748.14	\$0.00	\$748.14	\$0.00	\$748.14	
96500 Unearned Revenue	\$0.00	\$121,500.56	\$121,500.56	\$0.00	\$121,500.56	
Total Liabilities	\$651,915.30	\$216,136.69	\$868,051.99	\$651,915.30	\$868,051.99	
Total Beginning Balance	\$4,028,985.18	\$526,067.39	\$4,555,052.57	\$4,028,985.18	\$4,555,052.57	
Adjusted Beginning Balance	\$4,028,985.18	\$526,067.39	\$4,555,052.57	\$4,028,985.18	\$4,555,052.57	
Ending Balance						
Assets						
91100 Cash in County Treasury	\$4,029,885.18	(\$429,952.61)	\$3,599,932.57	\$4,036,649.37	\$964,350.96	
Total Assets	\$4,029,885.18	(\$429,952.61)	\$3,599,932.57	\$4,036,649.37	\$964,350.96	
Total Ending Balance	\$4,029,885.18	(\$429,952.61)	\$3,599,932.57	\$4,036,649.37	\$964,350.96	
Components of Ending Fund Balance						
Fund Balance, Nonspendable						
97200 Reserve for Encumbrances	\$140,469.54	\$201,871.17	\$342,340.71	\$140,469.54	\$201,871.17	
Total Fund Balance, Nonspendable	\$140,469.54	\$201,871.17	\$342,340.71	\$140,469.54	\$201,871.17	
Fund Balance, Unassigned						

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	2021 - 2022 Approved Thru 2/24/2022			2021 - 2022 Working Thru 2/24/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
97900 Undesignated/Unappropriated	\$114,253.43	(\$607,759.56)	(\$493,506.13)	\$121,017.62	\$786,544.01	\$907,561.63
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
Total Fund Balance, Unassigned	\$4,143,238.61	(\$81,692.17)	\$4,061,546.44	\$4,150,002.80	\$1,312,611.40	\$5,462,614.20
Budgetary and Other Accounts						
98100 Estimated Revenue	(\$6,070,715.00)	(\$3,329,864.90)	(\$9,400,579.90)	(\$6,070,715.00)	(\$3,329,864.90)	(\$9,400,579.90)
98200 Appropriations	\$5,957,361.57	\$2,981,604.46	\$8,938,966.03	\$5,957,361.57	\$2,981,604.46	\$8,938,966.03
98300 Encumbrances	(\$140,469.54)	(\$201,871.17)	(\$342,340.71)	(\$140,469.54)	(\$201,871.17)	(\$342,340.71)
Total Budgetary and Other Accounts	(\$253,822.97)	(\$550,131.61)	(\$803,954.58)	(\$253,822.97)	(\$550,131.61)	(\$803,954.58)
Total Components of Ending Fund Balance	\$4,029,885.18	(\$429,952.61)	\$3,599,932.57	\$4,036,649.37	\$964,350.96	\$5,001,000.33

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	2021 - 2022 Approved Thru 2/24/2022			2021 - 2022 Working Thru 2/24/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
080 Student Activity Special Revenue Fund						
<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						
Fund Balance, Unassigned						
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

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	2021 - 2022 Approved Thru 2/24/2022			2021 - 2022 Working Thru 2/24/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
Revenues						
Federal Revenues						
82200 Child Nutrition Programs	\$0.00	\$395,000.00	\$395,000.00	\$0.00	\$490,000.00	\$490,000.00
Total Federal Revenues	\$0.00	\$395,000.00	\$395,000.00	\$0.00	\$490,000.00	\$490,000.00
Other State Revenues						
85200 Child Nutrition	\$0.00	\$35,000.00	\$35,000.00	\$0.00	\$25,000.00	\$25,000.00
Total Other State Revenues	\$0.00	\$35,000.00	\$35,000.00	\$0.00	\$25,000.00	\$25,000.00
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
86620 Net Increase (Decrease) in the Fair Value of Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
86990 All Other Local Revenue	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$500.00	\$500.00
Total Other Local Revenues	\$0.00	\$12,000.00	\$12,000.00	\$0.00	\$7,500.00	\$7,500.00
Total Revenues	\$0.00	\$442,000.00	\$442,000.00	\$0.00	\$522,500.00	\$522,500.00
Expenditures						
Classified Salaries						
22000 Classified Support Salaries	\$0.00	\$107,000.00	\$107,000.00	\$0.00	\$106,168.00	\$106,168.00
22002 Substitute Classified Support	\$0.00	\$8,000.00	\$8,000.00	\$0.00	\$6,000.00	\$6,000.00
22003 Classified Support Salaries - Auxliary	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$1,100.00	\$1,100.00
23000 Classified Supervisors' and Administrators' Salaries	\$0.00	\$47,000.00	\$47,000.00	\$0.00	\$46,748.00	\$46,748.00
23003 Classified Supervisors' and Administrators' Salaries - Auxliary	\$0.00	\$0.00	\$0.00	\$0.00	\$370.00	\$370.00
Total Classified Salaries	\$0.00	\$166,000.00	\$166,000.00	\$0.00	\$160,386.00	\$160,386.00
Employee Benefits						
32020 Public Employees' Retirement System, classified positions	\$0.00	\$38,050.00	\$38,050.00	\$0.00	\$33,195.00	\$33,195.00
33022 OASDI, classified positions	\$0.00	\$10,300.00	\$10,300.00	\$0.00	\$9,944.00	\$9,944.00

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	2021 - 2022 Approved Thru 2/24/2022			2021 - 2022 Working Thru 2/24/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
33023 Medicare, classified positions	\$0.00	\$2,410.00	\$2,410.00	\$0.00	\$2,326.00	\$2,326.00
34020 Health & Welfare Benefits, classified positions	\$0.00	\$24,000.00	\$24,000.00	\$0.00	\$23,469.00	\$23,469.00
35020 State Unemployment Insurance, classified positions	\$0.00	\$2,045.00	\$2,045.00	\$0.00	\$802.00	\$802.00
36020 Worker's Compensation Insurance, classified positions	\$0.00	\$5,850.00	\$5,850.00	\$0.00	\$5,037.00	\$5,037.00
37020 OPEB, Allocated, classified positions	\$0.00	\$650.00	\$650.00	\$0.00	\$502.00	\$502.00
37520 OPEB, Active Employees, classified positions	\$0.00	\$413.00	\$413.00	\$0.00	\$303.00	\$303.00
Total Employee Benefits	\$0.00	\$83,718.00	\$83,718.00	\$0.00	\$75,578.00	\$75,578.00
Books and Supplies						
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	\$43,200.08	\$43,200.08
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	\$228,200.08	\$228,200.08
Services, Other Operating Expenses						
52000 Travel and Conferences	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
53000 Dues and Memberships	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
55000 Operation and Housekeeping Services	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$15,500.00	\$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
Capital Outlay						
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
Direct Support/Indirect Costs						
73500 Transfers of Indirect Costs - Interfund	\$0.00	\$9,576.00	\$9,576.00	\$0.00	\$15,033.77	\$15,033.77
Total Direct Support/Indirect Costs	\$0.00	\$9,576.00	\$9,576.00	\$0.00	\$15,033.77	\$15,033.77
Total Expenditures	\$0.00	\$461,294.00	\$461,294.00	\$0.00	\$525,197.85	\$525,197.85
Excess (Deficiency) of Revenues	\$0.00	(\$19,294.00)	(\$19,294.00)	\$0.00	(\$2,697.85)	(\$2,697.85)
Net Increase (Decrease) in Fund	\$0.00	(\$19,294.00)	(\$19,294.00)	\$0.00	(\$2,697.85)	(\$2,697.85)

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	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
Beginning Balance						
Assets						
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
Total Assets	\$1,577.49	\$485,291.63	\$486,869.12	\$1,577.49	\$485,291.63	\$486,869.12
Liabilities						
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
Total Liabilities	\$1,577.49	\$6,911.96	\$8,489.45	\$1,577.49	\$6,911.96	\$8,489.45
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
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$459,085.67	\$459,085.67	\$0.00	\$475,681.82	\$475,681.82
Total Assets	\$0.00	\$459,085.67	\$459,085.67	\$0.00	\$475,681.82	\$475,681.82
Total Ending Balance	\$0.00	\$459,085.67	\$459,085.67	\$0.00	\$475,681.82	\$475,681.82
Components of Ending Fund Balance						
Fund Balance, Nonspendable						
97200 Reserve for Encumbrances	\$0.00	\$133,970.90	\$133,970.90	\$0.00	\$133,970.90	\$133,970.90
Total Fund Balance, Nonspendable	\$0.00	\$133,970.90	\$133,970.90	\$0.00	\$133,970.90	\$133,970.90
Fund Balance, Unassigned						

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	2021 - 2022 Approved Thru 2/24/2022			2021 - 2022 Working Thru 2/24/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
97900 Undesignated/Unappropriated	\$0.00	(\$92,588.00)	(\$92,588.00)	\$0.00	(\$75,991.85)	(\$75,991.85)
97910 Beginning Fund Balance	\$0.00	\$478,379.67	\$478,379.67	\$0.00	\$478,379.67	\$478,379.67
Total Fund Balance, Unassigned	\$0.00	\$385,791.67	\$385,791.67	\$0.00	\$402,387.82	\$402,387.82
Budgetary and Other Accounts						
98100 Estimated Revenue	\$0.00	(\$442,000.00)	(\$442,000.00)	\$0.00	(\$442,000.00)	(\$442,000.00)
98200 Appropriations	\$0.00	\$515,294.00	\$515,294.00	\$0.00	\$515,294.00	\$515,294.00
98300 Encumbrances	\$0.00	(\$133,970.90)	(\$133,970.90)	\$0.00	(\$133,970.90)	(\$133,970.90)
Total Budgetary and Other Accounts	\$0.00	(\$60,676.90)	(\$60,676.90)	\$0.00	(\$60,676.90)	(\$60,676.90)
Total Components of Ending Fund Balance	\$0.00	\$459,085.67	\$459,085.67	\$0.00	\$475,681.82	\$475,681.82

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	2021 - 2022 Approved Thru 2/24/2022			2021 - 2022 Working Thru 2/24/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
140 Deferred Maintenance Fund						
Revenues						
LCFF Sources						
80910 LCFF Transfers - Current Year	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
Total LCFF Sources	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
Other Local Revenues						
86600 Interest	\$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
Expenditures						
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						
Assets						
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

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	2021 - 2022 Approved Thru 2/24/2022			2021 - 2022 Working Thru 2/24/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
140 Deferred Maintenance Fund						
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						
Assets						
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
Components of Ending Fund Balance						
Fund Balance, Unassigned						
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
Budgetary and Other Accounts						
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

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	2021 - 2022 Approved Thru 2/24/2022		Total	2021 - 2022 Working Thru 2/24/2022		Total
	Unrestricted	Restricted		Unrestricted	Restricted	
210 Building Fund						
Revenues						
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						
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

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	2021 - 2022 Approved Thru 2/24/2022			2021 - 2022 Working Thru 2/24/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
210 Building Fund						
Budgetary and Other Accounts						
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

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	2021 - 2022 Approved Thru 2/24/2022			2021 - 2022 Working Thru 2/24/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
251 Developer Fees Fund						
Revenues						
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
Expenditures						
Services, Other Operating Expenses						
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Total Services, Other Operating Expenses	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
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
Beginning Balance						
Assets						
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
Ending Balance						
Liabilities						
91100 Cash in County Treasury	\$0.00	\$50,306.17	\$50,306.17	\$0.00	\$50,306.17	\$50,306.17

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	2021 - 2022 Approved Thru 2/24/2022			2021 - 2022 Working Thru 2/24/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
251 Developer Fees Fund						
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						
Fund Balance, Unassigned						
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
Budgetary and Other Accounts						
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 2/24/2022

2021 - 2022 Working
Thru 2/24/2022

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	2021 - 2022 Approved Thru 2/24/2022		Total	2021 - 2022 Working Thru 2/24/2022		Total
	Unrestricted	Restricted		Unrestricted	Restricted	
350 County School Facilities Fund - New Construction						
Revenues						
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
Beginning Balance						
Assets						
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
Ending Balance						
Assets						
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
Components of Ending Fund Balance						
Fund Balance, Unassigned						
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

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350 County School Facilities Fund - New Construction	2021 - 2022 Approved Thru 2/24/2022			2021 - 2022 Working Thru 2/24/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Budgetary and Other Accounts						
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

by Fund

2021 - 2022 Approved
Thru 2/24/2022

2021 - 2022 Working
Thru 2/24/2022

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
351 County School Facilities Fund - Modernization						
Revenues						
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
Expenditures						
Capital Outlay						
62000 Buildings and Improvement of Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$112,901.00	\$112,901.00
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$112,901.00	\$112,901.00
Total Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$112,901.00	\$112,901.00
Excess (Deficiency) of Revenues	\$0.00	\$5,500.00	\$5,500.00	\$0.00	(\$107,401.00)	(\$107,401.00)
Net Increase (Decrease) in Fund	\$0.00	\$5,500.00	\$5,500.00	\$0.00	(\$107,401.00)	(\$107,401.00)
Beginning Balance						
Assets						
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
Liabilities						
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
Ending Balance						
Assets						

Budget Comparison Report

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by Fund

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Thru 2/24/2022

2021 - 2022 Working
Thru 2/24/2022

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351 County School Facilities Fund - Modernization

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
91100 Cash in County Treasury	\$0.00	\$260,339.12	\$260,339.12	\$0.00	\$147,438.12	\$147,438.12
Total Assets	\$0.00	\$260,339.12	\$260,339.12	\$0.00	\$147,438.12	\$147,438.12
Total Ending Balance	\$0.00	\$260,339.12	\$260,339.12	\$0.00	\$147,438.12	\$147,438.12
Components of Ending Fund Balance						
Fund Balance, Nonspendable						
97200 Reserve for Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	\$0.00	(\$97,281.00)	(\$97,281.00)	\$0.00	(\$210,182.00)	(\$210,182.00)
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	\$157,558.12	\$157,558.12	\$0.00	\$44,657.12	\$44,657.12
Budgetary and Other Accounts						
98100 Estimated Revenue	\$0.00	(\$5,500.00)	(\$5,500.00)	\$0.00	(\$5,500.00)	(\$5,500.00)
98200 Appropriations	\$0.00	\$108,281.00	\$108,281.00	\$0.00	\$108,281.00	\$108,281.00
98300 Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$0.00	\$102,781.00	\$102,781.00	\$0.00	\$102,781.00	\$102,781.00
Total Components of Ending Fund Balance	\$0.00	\$260,339.12	\$260,339.12	\$0.00	\$147,438.12	\$147,438.12

Budget Comparison Report

BCR600

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by Fund

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510 Bond Interest & Redemption Fund - #1

	2021 - 2022 Approved Thru 2/24/2022			2021 - 2022 Working Thru 2/24/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues						
Other Local Revenues						
86110 Voted Indebtedness Levies, Secured Roll	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Other Local Revenues	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Revenues	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Expenditures						
Other Outgo						
74340 Bond Interest and Other Service Charges	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Other Outgo	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Expenditures	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Excess (Deficiency) of Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$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
Ending Balance						
Assets						
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

Budget Comparison Report

BCR600

2/24/2022
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510 Bond Interest & Redemption Fund - #1

	2021 - 2022 Approved Thru 2/24/2022			2021 - 2022 Working Thru 2/24/2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Components of Ending Fund Balance						
Fund Balance, Unassigned						
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
Budgetary and Other Accounts						
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

Cash Flow Projection

District: 53 - Triton Elan

Fund: 0100 - General F

Fiscal Year: 2022

Current Year Actuals Thru: Jan 31 2022 12:1

(Thru Fiscal Month) 7

Budget As Of: Feb 15 2022 12:1

Calendar Month

Category \ Fiscal Month

Beginning Balance

1

Jul

2

Aug

3

Sep

4

Oct

5

Nov

6

Dec

7

Jan

8

Feb

9

Mar

10

Apr

11

May

12

YTD/Actual

Reversals

Adjustments

Total

Working

Difference

Comments:

	1	2	3	4	5	6	7	8	9	10	11	12	YTD/Actual	Reversals	Adjustments	Total	Working	Difference	
10 Beginning Cash	4,060,720.64	3,974,338.96	4,164,290.91	4,153,021.99	4,269,034.45	5,097,019.14	5,370,780.28	4,792,286.27	5,147,369.70	5,147,369.70	5,162,191.42	4,627,307.79	332.66	0.00	0.00	3,966,974.00	3,966,974.00	0.00	
27 RECEIPTS																			
30 Principal Apportionment	227,273.20	227,273.20	408,091.76	409,091.76	409,091.76	409,091.76	289,993.76	289,993.76	289,993.76	289,993.76	289,993.76	289,993.76	289,993.76	0.00	0.00	1,829,099.00	1,829,099.00	0.00	
35 Phy/Vis/State Aid	(499,815.18)	1,000,267.47	0.00	0.00	0.00	0.00	603,318.00	0.00	0.00	0.00	0.00	603,318.00	0.00	0.00	0.00	9,587.00	9,587.00	0.00	
37 Education Protection Account	0.00	0.00	305,998.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	794,624.00	794,624.00	0.00	
40 Property Tax	(0.45)	0.00	0.00	0.00	0.00	0.00	184,432.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,000.00)	(10,000.00)	0.00	
50 Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	(1,666.67)	(1,666.67)	(1,666.67)	(1,666.67)	(1,666.67)	(1,666.67)	(1,666.67)	0.00	0.00	1,230,502.38	1,230,502.38	0.00	
60 Federal Revenue	12,646.00	162,321.00	132,195.00	161,991.00	68,174.00	73,652.00	(35,031.33)	234,989.26	141,240.67	141,240.67	82,930.28	81,725.70	223,600.77	(65,019.29)	0.00	1,398,432.84	1,398,432.84	0.00	
70 Other State Revenue	0.00	78.51	28,734.00	32,841.46	215,996.02	148,168.00	81,212.08	81,212.08	57,126.95	2,988.50	4,440.28	76,652.52	19,739.50	(19,144.90)	0.00	192,893.87	192,893.87	0.00	
80 Other Local Revenue	2,066.80	20,793.86	(5,319.38)	5,148.91	1,366.88	14,282.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
90 Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100 Allocated/Reimburses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
105 TOTAL RECEIPTS	227,273.20	227,273.20	408,091.76	409,091.76	409,091.76	409,091.76	289,993.76	289,993.76	289,993.76	289,993.76	289,993.76	289,993.76	289,993.76	0.00	0.00	3,966,974.00	3,966,974.00	0.00	
107 DISBURSEMENTS																			
110 Contractual Salaries	201,178.76	224,594.70	248,633.93	240,735.47	246,049.88	236,787.15	231,754.69	282,743.72	282,743.72	282,743.72	282,743.72	282,743.72	282,743.72	0.00	0.00	3,044,433.00	3,044,433.00	0.00	
120 Classified Salaries	79,820.16	104,713.18	98,944.58	101,535.94	97,444.17	95,416.48	95,788.88	97,066.64	97,066.64	97,066.64	97,066.64	97,066.64	97,066.64	0.00	0.00	1,157,046.40	1,157,046.40	0.00	
130 Employee Benefits	124,659.59	151,087.37	159,340.67	180,171.83	158,077.90	156,565.21	153,684.56	241,155.00	241,155.00	241,155.00	241,155.00	241,155.00	241,155.00	(3,247.59)	(0.00)	2,272,542.00	2,272,542.00	0.00	
140 Books and Supplies	16,105.61	43,920.32	24,268.95	24,268.95	25,557.99	17,919.64	3,696.36	148,848.39	148,848.39	148,848.39	148,848.39	148,848.39	148,848.39	(15,057.31)	(0.00)	998,885.59	998,885.59	0.00	
145 Services	145,982.26	110,364.76	17,517.90	71,979.37	37,672.76	27,494.17	40,298.43	153,940.31	153,940.31	153,940.31	153,940.31	153,940.31	153,940.31	(73,582.08)	(0.00)	1,221,011.19	1,221,011.19	0.00	
150 Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,669.92	115,669.92	0.00	
160 Other Outlays	1,305.37	24,579.21	1,046.79	43,755.49	1,046.79	1,046.79	1,046.79	1,046.79	1,046.79	1,046.79	1,046.79	1,046.79	1,046.79	(2,721.48)	0.00	174,990.23	174,990.23	0.00	
170 Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
180 Allocated/Reimburses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
185 TOTAL DISBURSEMENTS	568,051.75	659,259.54	644,627.86	642,448.05	646,829.29	571,379.36	528,449.40	625,800.85	625,800.85	625,800.85	625,800.85	625,800.85	625,800.85	120,650.11	(123,371.59)	8,985,578.33	8,985,578.33	0.00	
BALANCE SHEET TRANSACTIONS																			
Assets																			
187 Cash Not in Treasury	37,659.92	0.00	35,158.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,044,433.00	3,044,433.00	0.00	
190 Accounts Receivable	934.03	0.00	0.00	(4,231.14)	158,077.90	156,565.21	153,684.56	241,155.00	241,155.00	241,155.00	241,155.00	241,155.00	241,155.00	(3,247.59)	(0.00)	2,272,542.00	2,272,542.00	0.00	
191 Accounts Receivable Clearing	1,322,313.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	305,933.99	1,016,323.49	0.00	
195 Due From Other Funds	1,577.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,577.49	1,577.49	0.00	
196 Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
197 Prepaid Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
198 Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL ASSETS	1,362,383.92	0.00	35,158.92	(4,231.14)	158,077.90	156,565.21	153,684.56	241,155.00	241,155.00	241,155.00	241,155.00	241,155.00	241,155.00	120,650.11	(123,371.59)	8,985,578.33	8,985,578.33	0.00	
Liabilities																			
200 Accounts Payable	60,448.77	(1,587.47)	(18,781.93)	(6,348.14)	10,356.94	(15,862.74)	2,810.94	(1,472.22)	(6,520.03)	(1,472.28)	(9,426.45)	(37,787.63)	(120,650.11)	0.00	0.00	(132,635.39)	183,094.12	0.00	
201 Accounts Payable Clearing	686,102.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143,319.59	540,283.07	0.00	
205 Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
186 TRANS & Other Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
207 Deferred Revenues	121,501.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,501.56	121,501.56	0.00	
SUBTOTAL LIABILITIES	869,051.99	(1,587.47)	(18,781.93)	(6,348.14)	10,356.94	(15,862.74)	2,810.94	(1,472.22)	(6,520.03)	(1,472.28)	(9,426.45)	(37,787.63)	(661,433.15)	0.00	0.00	12,694.24	855,387.75	0.00	
Non-Operating																			
209 Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
210 Beginning Balance Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
220 TOTAL BALANCE SHEET TRANSACTIONS	494,331.93	(72,582.87)	15,974.47	53,940.85	2,119.00	(11,795.31)	(2,810.94)	1,472.22	6,520.03	1,472.28	9,426.45	2,842.34	(469,074.90)	0.00	0.00	174,473.58	319,059.35	0.00	
230 NET INCREASE/DECREASE	(689,474.25)	753,061.97	289,982.55	(31,298.92)	118,012.46	827,984.69	273,761.14	(578,514.01)	355,103.43	14,831.72	(534,863.63)	273,980.13	(204,077.08)	0.00	0.00	635,690.21	445,947.76	15,288.87	
240 ENDING CASH	3,161,246.39	3,914,308.36	4,184,280.91	4,153,021.99	4,269,034.45														

6. INFORMATION: (Verbal Reports & Presentations)

6.2 Tipton Solar Plant Annual Report

February 2022



TIPTON ELEMENTARY SCHOOL DISTRICT

SOLAR PLANT ANNUAL REPORT



SUBMITTED TO:

Mrs. Stacey Bettencourt, Superintendent
Tipton Elementary School District
370 N. Evans Road
Tipton, CA 93272

SUBMITTED BY:

IEC Power, LLC
8775 Folsom Boulevard, Suite 110
Sacramento, CA 95826
Phone: 916.383.6000



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February 4, 2022

Mrs. Stacey Bettencourt
Superintendent
Tipton Elementary School District
370 N. Evans Road
Tipton, CA 93272

Subject: Tipton Elementary School District Solar Plant Annual Report
Period: January 1, 2021 – December 31, 2021

Dear Mrs. Bettencourt:

December 31, 2021, marked the completion of the seventh Annual Production Period of the Tipton ESD solar PV system. In accordance with our Operation and Maintenance Agreement with the District, IEC Power has prepared the Solar Plant Annual Report which consists of system production summaries, maintenance logs, and inspection reports for the complete year. The purpose is to report the performance and annual energy production of the system, and to identify any action items for the District.

Production

The PV system has displayed outstanding performance and is meeting production projections. The system is producing at 101% of the Expected Annual Energy Production, exceeding the Energy Production Guarantee of 90%. The system generated a total of 266,479 kWh. A breakdown of system performance has been included in Attachment 1, Energy Production Report.

Safety and Environment

There were no safety/accident issues or reports of any environmental disturbances during the twelve-month period ending on December 31, 2021.

Safety is of the utmost importance to IEC. In the event of an emergency, contact:

- Brandon Doering: (801) 671-1708
- Blake Heinlein: (916) 541-3045
- Eric Quintero: (916) 835-2150

Additional Services

In addition to continuously monitoring the system via the PowerTrack web interface, IEC has performed the following services at the system:

- Annual equipment inspection/maintenance
- Semi-annual equipment inspection/maintenance
- Equipment repair/replacement

- Annual solar panel washing

Inspections & Engineering Investigations

IEC performed two (2) sets of inspections at the solar site to ensure installation is fully functional and properly serviced. Annual and Semi-Annual Inspections were performed on April 1, 2021, and October 26, 2021, respectively. Results of the inspections have been provided in the Annual and Semi-Annual Inspection Reports.

Throughout the year, performance of system components is continuously monitored to ensure optimum system output. In the event of a malfunction, a technician or engineer is dispatched to investigate and resolve the issue. Items requiring action from IEC included: troubleshooting and replacement of an inverter. Details have been provided in Attachment 2, Maintenance Logs.

In general, the solar PV site is operating normally. During the maintenance inspections and engineering investigations, we discovered the following issues that were reported but repeated here for convenience:

- *One PV panel was found broken. This is not affecting production at this time, but could eventually with deterioration.*

Action Required by Operator and Owner

Below is summary of action items for the Owner (District)

1. None.

Below is a summary of action items for the Operator (IEC)

All items have been addressed, resolved, and closed out, with exception of the items listed below.

1. Inverter #3 is out for warranty repair. IEC will replace inverter #3 once the replacement has been received.

Next Steps

- The next “Annual Inspection” is tentatively scheduled for March 2022 to prepare for summer months
- The next “Semi-Annual Inspection” is tentatively scheduled for September 2022
- The next “Annual Report” is due March 1, 2023

Please feel free to contact Blake Heinlein at (916) 383-6000 if you have any questions.

Sincerely,

Eric Quintero

Eric Quintero, PE
Manager

Enclosure

1. Energy Production Report
2. Maintenance Logs
3. Annual Inspection Report
4. Semi-Annual Inspection Report

ATTACHMENT 1
ENERGY PRODUCTION REPORT



ATTACHMENT 1



Tipton Elementary School District
Energy Production Report (Jan 1, 2021 - Dec 31, 2021)
2/4/2022

PV System Energy Production Report

Site Name	Expected Annual Energy Production (MWh)	Cumulative Annual Energy Production (MWh)
Tipton Elementary	263.736	266.479
Total:	263.736	266.479

- Yearly Energy Production Evaluation Summary: PV systems are performing at 101% of Expected Annual Energy Production based on actual weather data (Cumulative Annual/Expected Annual = $266.479/263.736 = 101\%$).
- Cumulative annual energy production data are downloaded from the AlsoEnergy PowerTrack interface at: <http://www.alsoenergy.com/powertrack>
- In accordance with the O&M agreement, the expected annual energy production has been adjusted to account for PV module performance degradation (manufacturer's power warranty specifies a power output degradation of 0.7 % from the previous year).

ATTACHMENT 2
MAINTENANCE LOGS



ATTACHMENT 2

Maintenance Logs

Tipton Elementary

- 3/2/21 Installed new Inverter #8.
- 4/1/21 Performed Annual inspection.
One (1) broken panel was found.
Rebooted radios to restore communication.
- 7/14/21 Reset tripped load center breaker.
- 10/26/21 Performed Semiannual inspection .
One (1) broken panel found.
- 12/23/21 Pulled Inverter #3 for warranty repair.

ATTACHMENT 3
ANNUAL INSPECTION REPORT



This document was provided to Tipton ESD in separate attachment.

ATTACHMENT 4
SEMI-ANNUAL INSPECTION REPORT



This document was provided to Tipton ESD in separate attachment.

6. INFORMATION: (Verbal Reports & Presentations)

6.3 Updating Policy Numbers

Title: Updating Policy Numbers

Item Type: Information

Background/Summary:

Our district subscribes to GAMUT Policy Plus – a service provided by CSBA to help us update and maintain current school board policies. The program gives us access to 700 sample policies, regulations, bylaws and exhibits that are updated by CSBA on a regular quarterly basis. We also receive ongoing consulting services and a customized district website to host and manage our own district policies. CSBA has updated the program with a new technology platform has a built-in translation feature, and uses a uniform codification system (e.g., policy numbering system) that allows us to search across CSBA’s sample policies and the adopted policies of more than 600 other districts in California, and enables CSBA to push updates directly to our site as drafts whenever updates are released. There is no additional cost for the new program and features.

As part of the transition to the new platform CSBA identified some policies that are unique to our district and need new policy numbers assigned to them so they are consistent with the codification system in GAMUT. Policy numbers are a way of indexing the policies and are not part of the policies themselves. Therefore, renumbering policies does not require board action. This information item is to provide notice of the new numbers that have been assigned to the policies in the attachment to this item.

These are policies that have a unique code and title for which CSBA does not have a comparable sample. The district is advised to review the policy to determine if they want to keep it. These policies will not be regularly reviewed or updated by CSBA. These policies with unique codes and titles should be placed on the agenda as an information item. No board action is required.

Site Abbreviation	Current Policy Number	DISTRICT TITLE	New Title for GAMUT Policy Plus	New Policy Number
tiptonesd	4315.1	Staff Evaluating Teachers	^Staff Evaluating Teachers	4315.2
tiptonesd	5131.5	Vandalism, Theft And Graffiti	^Vandalism, Theft And Graffiti	5131.52
tiptonesd	4128-R(1)	Shared Teaching Assignments	^Shared Teaching Assignments	4113.6
tiptonesd	5111.13-R(1)	Residency For Homeless Children	^Residency For Homeless Children	5111.16