

TIPTON ELEMENTARY SCHOOL DISTRICT REGULAR BOARD MEETING

AGENDA

Tuesday, March 5, 2024
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. **Open Public Hearing** In the Matter of the Adoption of a Fee Justification Study and the Increase in School Facilities Fees and Adoption of CEQA Notice of Exemption
 - 2.1 Open for Public Questions and Comments
 - 2.2 Close Public Hearing
3. **PUBLIC INPUT:**
In order to ensure that Members of the public are provided a meaningful opportunity to address the board on agenda items that are within the Board’s jurisdiction, agenda items may be addressed either at the public input portion of the agenda, or at the time the matter is taken up by the board. Board presentations are limited to 3 minutes per person and 15 minutes per topic.
 - 3.1 Community Relations/Citizen Comments
 - 3.2 Reports by Employee Units CTA/CSEA
 - 3.3 Student Comments - Character Counts
4. **CONSENT CALENDAR: Action items:**
 - 4.1 Minutes of the Regular Board Meeting – February 6, 2024
 - 4.2 Conference, Field Trip, Fund Raiser and Facilities Requests
 - 4.3 Technology Surplus
 - 4.4 Library Surplus
5. **ADMINISTRATIVE: Action items:**
 - 5.1 Board Resolution 2023-2024-06 In the Matter of the Adoption of a Fee Justification Study and the Increase in School Facilities Fees and Adoption of CEQA Notice of Exemption
 - 5.2 Quarterly Board Policy – December 2023
 - 5.3 Annual Audit Agreement with M. Green and Company LLP
 - 5.4 SY2024-2025 Annual Renewal of Services Super Co-Op Joint Powers Authority
 - 5.5 Tulare County SELPA Memorandum of Understanding Transfer of ERMHS Funds

From Member LEAS to SELPA

6. **FINANCE: Action items:**
 - 6.1 Vendor Payments
 - 6.2 Budget Revisions
 - 6.3 2nd Interim Report 2023-2024

7. **INFORMATION: (Verbal Reports & Presentations)**
 - 7.1 MOT--FOOD SERVICE—PROJECTS

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

9. **RECONVENE TO OPEN SESSION**

10. **REPORT OUT FROM CLOSED SESSION**

11. **ADJOURNMENT**

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

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

Agenda Posted: March 1, 2024

DISTRITO ESCOLAR PRIMARIA DE TIPTON

REUNIÓN ORDINARIA DE LA JUNTA

AGENDA

martes, 5 de marzo de 2024

7:00 pm. Cafetería del distrito

1. **LLAME PARA ORDENAR – SALUDO A LA BANDERA**
De conformidad con la Ley de Estadounidenses con Discapacidades y la Ley Brown, si necesita asistencia especial para participar en la reunión, incluido el recibo de la agenda y los documentos en el paquete de la agenda en un formato alternativo, comuníquese con la oficina del Distrito Escolar Primario Tipton al (559) 752-4213. La notificación 48 horas antes de la reunión permitirá al distrito hacer arreglos razonables para garantizar la accesibilidad a esta reunión (28CFR35.102-35, 104 ADA Título II) y permitirá la preparación de documentos en un formato alternativo apropiado.
2. **Audiencia pública abierta** En el Asunto de la Adopción de un Estudio de Justificación de Tarifas y la Aumento de las tarifas de las instalaciones escolares y adopción del aviso de exención CEQA
 - 2.1 Abierto a preguntas y comentarios del público
 - 2.2 Cerrar audiencia pública
3. **COMENTARIOS DEL PÚBLICO:**
Para garantizar que los miembros del público tengan una oportunidad significativa de dirigirse a la junta sobre los puntos de la agenda que están dentro de la jurisdicción de la Junta, los puntos de la agenda pueden abordarse ya sea en la parte de la agenda que contiene comentarios del público o en el momento en que se aborda el asunto. asumido por la junta directiva. Las presentaciones en la junta están limitadas a 3 minutos por persona y 15 minutos por tema.
 - 3.1 Relaciones comunitarias/comentarios de los ciudadanos
 - 3.2 Informes por Unidades de Empleados CTA/CSEA
 - 3.3 Comentarios de estudiantes: los caracteres cuentan
4. **CALENDARIO DE CONSENTIMIENTO: Elementos de acción:**
 - 4.1 Acta de la Reunión Ordinaria de Directorio – 6 de febrero de 2024
 - 4.2 Solicitudes de conferencias, excursiones, recaudación de fondos e instalaciones
 - 4.3 Excedente tecnológico
 - 4.4 Excedente de biblioteca
5. **ADMINISTRATIVO: Elementos de acción:**

- 5.1 Resolución de Directorio 2023-2024-06 En materia de adopción de una justificación de tarifas Estudio y aumento de las tarifas de las instalaciones escolares y adopción del Aviso de CEQA de Exención
 - 5.2 Política trimestral de la junta directiva – diciembre de 2023
 - 5.3 Acuerdo de auditoría anual con M. Green and Company LLP
 - 5.4 SY2024-2025 Renovación anual de servicios Super Co-Op Autoridad de poderes conjuntos
 - 5.5 Memorando de entendimiento del SELPA del condado de Tulare Transferencia de fondos del ERMHS De miembro LEAS a SELPA
6. **FINANZAS: Elementos de acción:**
- 6.1 Pagos a proveedores
 - 6.2 Revisiones del presupuesto
 - 6.3 2nd Informe Intermedio 2023-2024
7. **INFORMACIÓN: (Informes verbales y presentaciones)**
- 7.1 EN CONTRA--SERVICIO DE ALIMENTOS—PROYECTOS
8. **CLARO A SESIÓN CERRADA: La Junta considerará y podrá actuar sobre cualquiera de los siguientes elementos en sesión cerrada. Cualquier acción tomada será reportada. públicamente al final de la sesión cerrada como lo exige la ley.**
- 8.1 Código de Educación 35146
Transferencias de estudiantes, entre distritos, etc.
 - 8.2 Código de Gobierno Sección 54957
Disciplina/Despido/Liberación/Queja de Empleados Públicos
9. **REUNIRSE A LA SESIÓN ABIERTA**
10. **INFORME FUERA DE LA SESIÓN CERRADA**
11. **APLAZAMIENTO**

La Junta, tras una discusión y una votación de acuerdo, puede convertir cualquier punto en un punto de acción.

Aviso: Si se distribuyen documentos a los miembros de la junta sobre un tema de la agenda dentro de las 72 horas posteriores a una reunión regular de la junta, al mismo tiempo los documentos estarán disponibles para inspección pública en la oficina del distrito ubicada en 370 N. Evans Road, Tipton CA. 93272, teléfono 752-4213.

Agenda publicada: 1 de marzo de 2024

2. **Open Public Hearing** In the Matter of the Adoption of a Fee Justification Study and the Increase in School Facilities Fees and Adoption of CEQA Notice of Exemption

2.1 Open for Public Questions and Comments



FEBRUARY 2024

2024 DEVELOPER FEE JUSTIFICATION STUDY
FOR
TIPTON ELEMENTARY SCHOOL DISTRICT

STACEY BETTENCOURT,
SUPERINTENDENT

PREPARED BY

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Appendices

- **Census Data**

- **Use of Developer Fees**

- **Site Development Costs**

- **Index Adjustment on the Assessment for Development – State Allocation Board Meeting of January 24, 2024**

- **Annual Adjustment to School Facility Program Grants**

Executive Summary

This Developer Fee Justification Study demonstrates that the Tipton Elementary School District requires its share of the full statutory impact fee to accommodate impacts from development activity.

A fee of \$4.79 per square foot for residential construction and a fee of \$0.78 per square foot for commercial/industrial construction is currently assessed on applicable permits pulled in the District. The new fee amounts are **\$5.17** per square foot for residential construction and **\$0.84*** per square foot for commercial/industrial construction. This proposed increase represents \$0.38 per square foot and \$0.06 per square foot for residential and commercial/ industrial construction, respectively. The District's share of the developer fees is 66.67%.

The following table shows the impacts of the new fee amounts:

Table 1

**Tipton Elementary School District
Developer Fee Collection Rates**

Totals	<u>Previous</u>	<u>New</u>	<u>Change</u>
Residential	\$4.79	\$5.17	\$0.38
Commercial/Ind.	\$0.78	\$0.84	\$0.06
District Share:	66.67%		
Net Impact	<u>Previous</u>	<u>New</u>	<u>Change</u>
Residential	\$3.19	\$3.45	\$0.26
Commercial/Ind.	\$0.52	\$0.56	\$0.04

*except for Rental Self Storage facilities in which a fee of \$0.15 per square foot is justified.

The total projected number of housing units to be built over the next five years is 5. The average area per unit is 1,917 square feet. This Study demonstrates a need of \$13.60 per square foot for residential construction.

Background

Education Code Section 17620 allows school districts to assess fees on new residential and commercial construction within their respective boundaries. These fees can be collected without special city or county approval, to fund the construction of new school facilities necessitated by the impact of residential and commercial development activity. In addition, these fees can also be used to fund the reconstruction of school facilities to accommodate students generated from new development projects. Fees are collected immediately prior to the time of the issuance of a building permit by the City or the County.

As new development generates students, additional school facilities or modernization of existing facilities will be needed to house the new students. Because of the high cost associated with constructing school facilities and the District's limited budget, outside funding sources are required for future school construction. State and local funding sources for the construction and/or reconstruction of school facilities are limited.

The authority cited in Education Code Section 17620 states in part "... the governing board of any school district is authorized to levy a fee, charge, dedication or other form of requirement against any development project for the construction or reconstruction of school facilities." The legislation originally established the maximum fee rates at \$1.50 per square foot for residential construction and \$0.25 per square foot for commercial/industrial construction. Government Code Section 65995 provides for an inflationary increase in the fees every two years based on the changes in the Class B construction index. As a result of these adjustments, the fees authorized by Education Code 17620 are currently **\$5.17** per square foot of residential construction and **\$0.84** per square foot of commercial or industrial construction.

Purpose and Intent

Prior to levying developer fees, a district must demonstrate and document that a reasonable relationship exists between the need for new or reconstructed school facilities and residential, commercial and industrial development. The justification for levying fees is required to address three basic links between the need for facilities and new development. These links or nexus are:

Burden Nexus: A district must identify the number of students anticipated to be generated by residential, commercial and industrial development. In addition, the district shall identify the school facility and cost impact of these students.

Cost Nexus: A district must demonstrate that the fees to be collected from residential, commercial and industrial development will not exceed the cost of providing school facilities for the students to be generated from the development.

Benefit Nexus: A district must show that the construction or reconstruction of school facilities to be funded by the collection of developer fees will benefit the students generated by residential, commercial and industrial development.

The purpose of this Study is to document if a reasonable relationship exists between residential, commercial and industrial development and the need for new and/or modernized facilities in the Tipton Elementary School District.

Following in this Study will be figures indicating the current enrollment and the projected development occurring within the attendance boundaries of the Tipton Elementary School District. The students generated will then be loaded into existing facilities to the extent of available space. Thereafter, the needed facilities will be determined and an estimated cost will be assigned. The cost of the facilities will then be compared to the area of residential, commercial and industrial development to determine the amount of developer fees justified.

Enrollment and Impacts

In 2023/2024 the District’s total enrollment (CBEDS) was 501 students. The enrollment by grade level is shown here in Table 2.

Table 2

**Tipton Elementary School District
CURRENT ENROLLMENT**

Grade	2023/2024
TK/K	64
1	61
2	51
3	53
4	39
5	61
6	60
<hr/>	
TK-6 Total	389
7	50
8	62
<hr/>	
7-8 Total	112
<hr/>	
TK-8 Total	501

This data will be the basis for the enrollment impacts which will be presented later after a review of the development projections and the student generation factors.

Student Generation Factor

In determining the impact of new development, the District is required to show how many students will be generated from the new developments. In order to ensure that new development is paying only for the impact of those students that are being generated by new homes and businesses, the student generation factor is applied to the number of new housing units to determine development-related impacts.

The student generation factor identifies the number of students per housing unit and provides a link between residential construction projects and projections of enrollment. The State-wide factor used by the Office of Public School Construction is 0.50 for grades TK-8. For the purposes of this Study we will use the local factors to determine the students generated from new housing developments. This was done by comparing the number of housing units in the school district to the number of students in the school district as of the 2020 Census. Table 3 shows the student generation factors for the various grade groupings.

Table 3

**Tipton Elementary School District
STUDENT GENERATION FACTORS**

<u>Grades</u>	<u>Students per Household</u>
TK-6	0.50723
7-8	0.14578
Total	0.65301

When using the Census data to determine the average district student yield rate, it is not possible to determine which students were living in multi-family units versus single family units. Therefore, only the total average yield rate is shown. The Census data does indicate that 82.8% of the total housing units within the district boundaries are single family units. It is reasonable to assume that the construction of new housing units would be similar to the current housing stock, which was confirmed by the various planning departments within the school district boundaries, and therefore the overall student generation rate will be used to determine student yields from the projected developments.

New Residential Development Impacts

The Tipton Elementary School District has experienced an average new residential construction rate of approximately one unit per year over the past four years. This was determined by reviewing the residential permits pulled and school development impact fees paid to the District. After contacting the various city planning departments within the school district boundaries, it was determined that the residential construction rate over the next five years will average one unit per year. Projecting the average rate forward, we would expect that five units of residential housing will be built within the District boundaries over the next five years.

To determine the impact of residential development, a student projection is done. Applying the student generation factor of 0.6530 to the projected five units of residential housing, we expect that four students will be generated from the new residential construction over the next five years. This includes three elementary school students and one middle school student.

The following table shows the projected impact of new development. The students generated by development will be utilized to determine the facility cost impacts to the school district.

Table 4

**Tipton Elementary School District
DEVELOPMENT IMPACT ANALYSIS**

<u>Grades</u>	<u>Generation Rate</u>	<u>Students Generated</u>
TK to 6	0.5072	3
7 to 8	0.1458	1
Totals	0.6530	4

Existing Facility Capacity

To determine the need for additional school facilities, the capacity of the existing facilities must be identified and compared to current and anticipated enrollments. The District’s existing building capacity will be calculated using the State classroom loading standards shown in Table 6. The following types of “support-spaces” necessary for the conduct of the District’s comprehensive educational program, are not included as “teaching stations,” commonly known as “classrooms” to the public:

Table 5
List of Core and Support Facilities

Library	Resource Specialist
Multipurpose Room	Gymnasium
Office Area	Lunch Room
Staff Workroom	P.E. Facilities

Because the District requires these types of support facilities as part of its existing facility and curriculum standards at its schools, new development’s impact must not materially or adversely affect the continuance of these standards. Therefore, new development cannot require that the District house students in these integral support spaces.

Classroom Loading Standards

The following maximum classroom loading-factors are used to determine teaching-station “capacity,” in accordance with the State legislation and the State School Building Program. These capacity calculations are also used in preparing and filing the baseline school capacity statement with the Office of Public School Construction.

Table 6
State Classroom Loading Standards

TK/Kindergarten	25 Students/Classroom
1 st -3 rd Grades	25 Students/Classroom
4 th -6 th Grades	25 Students/Classroom
7 th -8 th Grades	27 Students/Classroom

Existing Facility Capacity

The State determines the baseline capacity by either loading all permanent teaching stations plus a maximum number of portables equal to 25% of the number of permanent classrooms or by loading all permanent classrooms and only portables that are owned or have been leased for over 5 years. As allowed by law and required by the State, facility capacities are calculated by identifying the number of teaching stations at each campus. All qualified teaching stations were included in the calculation of the capacities at the time the initial inventory was calculated. To account for activity and changes since the baseline was established in 1998/99, the student grants (which represent the seats added either by new schools or additions to existing schools) for new construction projects funded by OPSC have been added. Using these guidelines the District’s current State calculated capacity is shown in Table 7.

Table 7

Tipton Elementary School District Summary of Existing Facility Capacity							
<u>School Facility</u>	<u>Permanent Classrooms</u>	<u>Portable Classrooms</u>	<u>Chargeable Portables</u>	<u>Total Chargeable Classrooms</u>	<u>State Loading Factor</u>	<u>State Funded Projects</u>	<u>Total State Capacity</u>
Grades TK-6	12	6	2	14	25	150	500
Grades 7-8	2	4	2	4	27	81	189
Totals	14	10	4	18		231	689

OPSC Funded Projects

<u>Name</u>	<u>Project #</u>	<u>CR</u>
Tipton Elem	1	9

This table shows a basic summary of the form and procedures used by OPSC (Office of Public School Construction) to determine the capacity of a school district. There were a total of 14 permanent classrooms in the District when the baseline was established. In addition, there were 10 portable classrooms. However, OPSC regulations state that if the number of portables exceeds 25% of the permanent classrooms, then the maximum number of portables to be counted in the baseline capacity is 25% of the permanent classrooms. Therefore, the chart shows the chargeable portables as 4 which is 25% of the permanent classroom count. This results in a total classroom count of 18 and is referred to as the chargeable classrooms since it accounts for the fact that some of the portables were not included in the total. This is done to account for the fact that portables are typically considered to be temporary, especially when the total number exceeds 25% of the permanent classrooms.

To determine the total capacity based on State standards, the capacity of the chargeable classrooms are multiplied by the State loading standards and then the capacity of the projects completed since 1998/99 (when the baseline was established) are added based on the State funded new construction projects. As Table 7 shows, the total State capacity of the District facilities is 689 students.

Unhoused Students by State Housing Standards

This next table compares the facility capacity with the space needed to determine if there is available space for new students from the projected developments. The space needed was determined by reviewing the historic enrollments over the past four years along with the projected enrollment in five years to determine the number of seats needed to house the students within the existing homes. The seats needed were determined individually for each grade grouping. The projected enrollment in the space needed analysis did not include the impact of any new housing units.

Table 8

**Tipton Elementary School District
Summary of Available District Capacity**

<u>School Facility</u>	<u>State Capacity</u>	<u>Space Needed</u>	<u>Available Capacity</u>
Grades TK-6	500	424	76
Grades 7-8	189	131	58
Totals	689	555	134

The District capacity of 689 is more than the space needed of 555, assuming the existing facilities remain in sufficient condition to maintain existing levels of service. The difference is 134 students.

Calculation of Development's Fiscal Impact on Schools

This section of the Study will demonstrate that a reasonable relationship exists between residential, commercial/industrial development and the need for school facilities in the Tipton Elementary School District. To the extent this relationship exists, the District is justified in levying developer fees as authorized by Education Code Section 17620.

Reconstruction/Modernization Costs

In addition to any new facilities needed, there is also a need to reconstruct or modernize existing facilities in order to maintain the existing levels of service as students from new development continue to arrive in the District's facilities. In order to generate capacity, it may also be necessary to reopen closed school facilities. Such reopening often requires reconstruction in order to provide the District's existing level of service. For purposes of this report, the analysis of modernization/reconstruction includes the possible reopening and refurbishing of closed or unused school facilities.

California has made a significant investment in school facilities through grants provided to help extend the useful life of public schools. The State's largest funding source for public school modernization projects, the School Facilities Program (SFP), requires a minimum local funding contribution of 40% of SFP-eligible costs. The State may provide up to 60% of the eligible costs at those times that State funding is available. However, SFP modernization grants frequently, if not usually, fall short of providing 60% of the actual costs for major modernizations. In the best cases, developer fees can help meet the District's required 40% local share. In many cases, developer fees may be necessary to supplement both the State's and the school district's contribution to a project.

Buildings generate eligibility for State reconstruction/modernization funding once they reach an age of 25 years old for permanent buildings and 20 years old for portables.

The usable life of school facilities is an important consideration in determining district facility needs into the future. The specific time when the projected residential developments will be built cannot be precisely predicted. Some new homes may be immediately occupied by families with school aged children, while others may be immediately occupied who will have school-aged children in five to ten years. As a result of these variables, for each new home, the District must be prepared to house the students residing there for an extended period of time. Students generated by the next five years of

development will need to be accommodated in District schools for a significant amount of time that could exceed twenty years. Thus, the District will need to ensure that it has facilities in place for future decades.

As evidenced by the State Building program’s use of the criteria that buildings older than twenty-five years (and portables older than twenty years) are eligible for modernization funds, school buildings require reconstruction/modernization to remain in use for students beyond the initial twenty to twenty-five years of life of those buildings. To the extent that the District has buildings older than twenty to twenty-five years old, the point will be reached without reconstruction/modernization that those buildings will no longer be able to provide the existing level of service to students, and may, in some circumstances, need to be closed entirely for health and safety reasons. However, because of the new development, reconstruction/modernization must occur in order to have available school housing for the students generated from development.

The following table shows the District’s eligibility for modernization/reconstruction funding in the State Building Program.

Table 9

Modernization Project Needs

<u>School</u>	<u>Eligible Modernization Grants</u>			<u>State Funding</u>	<u>District Share</u>	<u>Project Total</u>
	<u>Elem</u>	<u>Middle</u>	<u>Spec Ed</u>			
Tipton Elem	318	119	0	\$2,830,412	\$1,886,942	\$4,717,354

Table 10

New Development Share of Modernization Costs

<u>Grade</u>	<u>Eligible Modernization</u>		<u>New Development</u>	
	<u>Grants</u>	<u>Students</u>	<u>\$/Student</u>	<u>Amount</u>
TK-6	318	3	\$32,106	\$96,318
7-8	119	1	\$34,038	\$34,038
Totals	437	4		\$130,356

**Includes students from new developments not housed in new facilities.
 Amounts based on State OPSC allowances for new construction projects.**

This data is used to show that there are significant needs within the school District to invest in its existing facilities. Without modernizing its schools, the District could be forced to begin closing some of its buildings and schools.

To accurately account for the amount of the modernization projects attributed to the impact of new developments, only the students from new developments that were not already housed in new facilities are included in the net needs for modernization projects. As can be seen in the charts, the net modernization needs due to new development impacts are much less than the total District modernization needs.

Impact of New Residential Development

This next table compares the development-related enrollment to the available district capacity for each grade level and then multiplies the unhoused students by the new school construction costs to determine the total school facility costs related to the impact of new residential housing developments.

The modernization needs are included for the students not housed in new facilities but who would be housed in existing facilities that are eligible for and need to be modernized to provide adequate housing and to maintain the existing level of service for the students generated by development.

Table 11

**Tipton Elementary School District
 Summary of Residential Impact**

<u>School Facility</u>	<u>Students Generated</u>	<u>Available Space</u>	<u>Net Unhoused</u>	<u>Construction Cost Per Student</u>	<u>Total Facility Costs</u>
Elementary	3	76	0	\$32,106	\$0
Middle	1	58	0	\$34,038	\$0
Site Purchase: 0.0 acres					\$0
Site Development:					\$0
New Construction needs due to development:					\$0
Modernization needs due to development:					\$130,356
TOTAL DEVELOPMENT IMPACT:					\$130,356
Average cost per student:					\$32,589
Total Residential Sq Ft:					9,585
Residential Fee Justified:					\$13.60

The total need for school facilities based solely on the impact of the five new housing units projected over the next five years totals \$130,356. To determine the impact per square foot of residential development, this amount is divided by the total square feet of the projected developments. As calculated from the historic Developer Fee Permits, the average size home built has averaged 1,917 square feet. The total area for five new homes would therefore be 9,585 square feet. The total residential fee needed to be able to collect 130,356 would be **\$13.60** per square foot.

Impact of Other Residential Development

In addition to new residential development projects that typically include new single family homes and new multi-family units, the District can also be impacted by additional types of new development projects. These include but are not limited to redevelopment projects, additions to existing housing units, and replacement of existing housing units with new housing units.

These development projects are still residential projects and therefore it is reasonable to assume they would have the same monetary impacts per square foot as the new residential development projects. However, the net impact is reduced due to the fact that there was a previous residential building in its place. Therefore, the development impact fees should only be charged for other residential developments if the new building(s) exceed the square footage area of the previous building(s). If the new building is larger than the existing building, then it is reasonable to assume that additional students could be generated by the project. The project would only pay for the development impact fees for the net increase in assessable space generated by the development project. Education Code allows for an exemption from development impacts fees for any additions to existing residential structures that are 500 square feet or less.

Impact of Commercial/Industrial Development

There is a correlation between the growth of commercial/industrial firms/facilities within a community and the generation of school students within most business service areas. Fees for commercial/industrial can only be imposed if the residential fees will not fully mitigate the cost of providing school facilities to students from new development.

The approach utilized in this section is to apply statutory standards, U.S. Census employment statistics, and local statistics to determine the impact of future commercial/industrial development projects on the District. Many of the factors used in this analysis were taken from the U.S. Census, which remains the

most complete and authoritative source of information on the community in addition to the “1990 SanDAG Traffic Generators Report”.

Employees per Square Foot of Commercial Development

Results from a survey published by the San Diego Association of Governments “1990 San DAG Traffic Generators” are used to establish numbers of employees per square foot of building area to be anticipated in new commercial or industrial development projects. The average number of workers per 1,000 square feet of area ranges from 0.06 for Rental Self Storage to 4.79 for Standard Commercial Offices. The generation factors from that report are shown in the following table.

Table 12

Commercial/Industrial Category	Average Square Foot Per Employee	Employees Per Average Square Foot
Banks	354	0.00283
Community Shopping Centers	652	0.00153
Neighborhood Shopping Centers	369	0.00271
Industrial Business Parks	284	0.00352
Industrial Parks	742	0.00135
Rental Self Storage	15541	0.00006
Scientific Research & Development	329	0.00304
Lodging	882	0.00113
Standard Commercial Office	209	0.00479
Large High Rise Commercial Office	232	0.00431
Corporate Offices	372	0.00269
Medical Offices	234	0.00427

Source: 1990 SanDAG Traffic Generators report

Students per Employee

The number of students per employee is determined by using the S0802: Means of Transportation to Work by Selected Characteristics 2018-2022 American Community Survey 5-Year Estimates and DP1: Profile of General Population and Housing Characteristics 2020: DEC Demographic Profile for the District. There were 1,503 employees and 830 homes in the District. This represents a ratio of 1.8108 employees per home.

There were 542 school age children attending the District in 2020. This is a ratio of 0.3606 students per employee. This ratio, however, must be reduced by including only the percentage of employees that worked in their community of residence (26.9%), because only those employees living in the District

will impact the District's school facilities with their children. The net ratio of students per employee in the District is 0.0970.

School Facilities Cost per Student

Facility costs for housing commercially generated students are the same as those used for residential construction. The cost factors used to assess the impact from commercial development projects are contained in Table 11.

Residential Offset

When additional employees are generated in the District as a result of new commercial/industrial development, fees will also be charged on the residential units necessary to provide housing for the employees living in the District. To prevent a commercial or industrial development from paying for the portion of the impact that will be covered by the residential fee, this amount has been calculated and deducted from each category. The residential offset amount is calculated by multiplying the following factors together and dividing by 1,000 (to convert from cost per 1,000 square feet to cost per square foot).

- Employees per 1,000 square feet (varies from a low of 0.06 for rental self storage to a high of 4.79 for office building).
- Percentage of employees that worked in their community of residence (26.9 percent).
- Housing units per employee (0.5522). This was derived from the 2018-2022 ACS 5 Year Estimates and DP1 data for the District, which indicates there were 830 housing units and 1,503 employees.
- Percentage of employees that will occupy new housing units (75 percent).
- Average square feet per dwelling unit (1,917).
- Residential fee charged by the District (\$3.45 (66.67% of \$5.17 per square foot)).
- Average cost per student was determined in Table 11.

The following table shows the calculation of the school facility costs generated by a square foot of new commercial/industrial development for each category of development.

Table 13

Tipton Elementary School District Summary of Commercial and Industrial Uses							
Type	Employees per 1,000 Sq. Ft.	Students per Employee	Students per 1,000 Sq. Ft.	Average Cost per Student	Cost per Sq. Ft.	Residential offset per Sq. Ft.	Net Cost per Sq. Ft.
Banks	2.83	0.0970	0.275	\$32,589	\$8.95	\$2.09	\$6.86
Community Shopping Centers	1.53	0.0970	0.148	\$32,589	\$4.84	\$1.13	\$3.71
Neighborhood Shopping Centers	2.71	0.0970	0.263	\$32,589	\$8.57	\$2.00	\$6.57
Industrial Business Parks	3.52	0.0970	0.341	\$32,589	\$11.13	\$2.59	\$8.54
Industrial Parks	1.35	0.0970	0.131	\$32,589	\$4.27	\$0.99	\$3.28
Rental Self Storage	0.06	0.0970	0.006	\$32,589	\$0.19	\$0.04	\$0.15
Scientific Research & Development	3.04	0.0970	0.295	\$32,589	\$9.61	\$2.24	\$7.37
Lodging	1.13	0.0970	0.110	\$32,589	\$3.57	\$0.83	\$2.74
Standard Commercial Office	4.79	0.0970	0.465	\$32,589	\$15.14	\$3.53	\$11.61
Large High Rise Commercial Office	4.31	0.0970	0.418	\$32,589	\$13.63	\$3.18	\$10.45
Corporate Offices	2.69	0.0970	0.261	\$32,589	\$8.50	\$1.98	\$6.52
Medical Offices	4.27	0.0970	0.414	\$32,589	\$13.50	\$3.15	\$10.35

*Based on 1990 SanDAG Traffic Generator Report

Net Cost per Square Foot

Since the Districts share of the State Maximum Fee is now \$0.56 (66.67% of \$0.84) for commercial/ industrial construction, the District is justified in collecting the maximum fee for all categories with the exception of Rental Self Storage. The District can only justify collection of \$0.15 per square foot of Rental Self Storage construction.

Verifying the Sufficiency of the Development Impact

Education Code Section 17620 requires districts to find that fee revenues will not exceed the cost of providing school facilities to the students generated by the development paying the fees. This section shows that the fee revenues do not exceed the impact of the new development.

The total need for school facilities resulting from new development totals \$130,356. The amount the District would collect over the five year period at the maximum rate of \$3.45 (66.67% of \$5.17) for residential and \$0.56 (66.67% of \$0.84) for commercial/industrial development would be as follows:

\$3.45 x 5 homes x 1,917 sq ft per home = \$33,068 for Residential

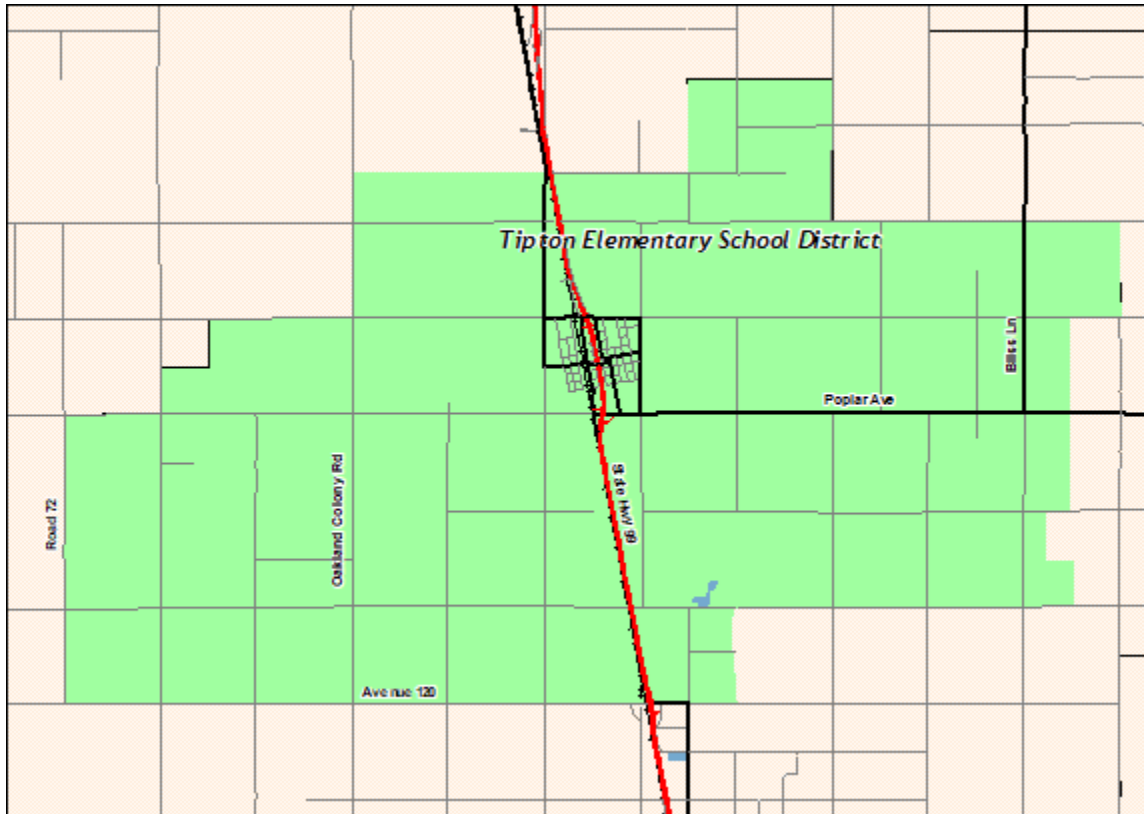
\$0.56 x 10,072 sq ft per year x 5 years = \$28,202 for Commercial/Industrial

Total projected 5 year income: \$61,270

The estimated income is less than the projected facility needs due to the impact of new development projects.

District Map

The following map shows the extent of the areas for which development fees are applicable to the Tipton Elementary School District.



Conclusion

Based on the data contained in this Study, it is found that a reasonable relationship exists between residential, commercial/industrial development and the need for school facilities in the Tipton Elementary School District. The following three nexus tests required to show justification for levying fees have been met:

Burden Nexus: New residential development will generate an average of 0.65301 TK-8 grade students per unit. Because the District does not have adequate facilities for all the students generated by new developments, the District will need to build additional facilities and/or modernize/reconstruct the existing facilities in order to maintain existing level of services in which the new students will be housed.

Cost Nexus: The cost to provide new and reconstructed facilities is an average of \$13.60 per square foot of residential development. Each square foot of residential development will generate \$3.45 (66.67% of \$5.17) in developer fees resulting in a shortfall of \$10.15 per square foot.

Benefit Nexus: The developer fees to be collected by the Tipton Elementary School District will be used for the provision of additional and reconstructed or modernized school facilities. This will benefit the students to be generated by new development by providing them with adequate educational school facilities.

The District's planned use of the fees received from development impacts will include the following types of projects, each of which will benefit students from new developments.

- 1) **New Schools:** When there is enough development activity occurring in a single area, the District will build a new school to house the students from new developments.
- 2) **Additions to Existing Schools:** When infill development occurs, the District will accommodate students at existing schools by building needed classrooms and/or support facilities such as cafeterias, restrooms, gyms and libraries as needed to increase the school capacity. Schools may also need upgrades of the technology and tele-communication systems to be able to increase their capacity.

- 3) Portable Replacement Projects: Some of the District's capacity is in portables and therefore may not be included in the State's capacity calculations. These portables can be replaced with new permanent or modular classrooms to provide adequate space for students from new developments. These projects result in an increase to the facility capacity according to State standards. In addition, old portables that have reached the end of their life expectancy, will need to be replaced to maintain the existing level of service. These types of projects are considered modernization projects in the State Building Program. If development impacts did not exist, the old portables could be removed.

- 4) Modernization/Upgrade Projects: In many cases, students from new developments are not located in areas where new schools are planned to be built. The District plans to modernize or upgrade older schools to be equivalent to new schools so students will be housed in equitable facilities to those students housed in new schools. These projects may include updates to the building structures to meet current building standards, along with upgrades to the current fire and safety standards and any access compliance standards.

Tipton Elementary School District will use the funds to assist with their State funded modernization projects.

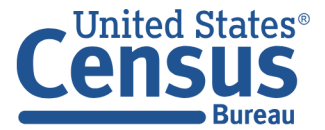
Per the District's agreement with the High School District, the elementary share of the developer fees collected is 2/3rds or 66.667%. The reasonable relationship identified by these findings provides the required justification for the Tipton Elementary School District to levy the maximum fees of \$3.45 (66.67% of \$5.17) per square foot for residential construction and \$0.56 (66.67% of \$0.84) per square foot for commercial/industrial construction, except for Rental Self Storage facilities in which a fee of \$0.15 per square foot is justified as authorized by Education Code Section 17620.

Appendices

2024 Developer Fee Justification Study

Tipton Elementary School District

PROFILE OF GENERAL POPULATION AND HOUSING CHARACTERISTICS



Note: This is a modified view of the original table produced by the U.S. Census Bureau. This download or printed version may have missing information from the original table.

Tipton Elementary School District, California		
Label	Count	Percent
> SEX AND AGE		
> MEDIAN AGE BY SEX		
> RACE		
> TOTAL RACES TALLIED [1]		
> HISPANIC OR LATINO		
> HISPANIC OR LATINO BY RACE		
> RELATIONSHIP		
> HOUSEHOLDS BY TYPE		
✓ HOUSING OCCUPANCY		
✓ Total housing units	863	100.0%
Occupied housing units	830	96.2%
✓ Vacant housing units	33	3.8%
For rent	6	0.7%
Rented, not occupied	5	0.6%
For sale only	1	0.1%
Sold, not occupied	0	0.0%
For seasonal, recreational, or	2	0.2%
All other vacants	19	2.2%
✓ VACANCY RATES		
Homeowner vacancy rate (percent)	0.3	(X)
Rental vacancy rate (percent) [5]	1.3	(X)
✓ HOUSING TENURE		
✓ Occupied housing units	830	100.0%
Owner-occupied housing units	371	44.7%
Renter-occupied housing units	459	55.3%

Table Notes

PROFILE OF GENERAL POPULATION AND HOUSING CHARACTERISTICS

Survey/Program: Decennial Census

Year: 2020

Table ID: DP1

Note: For information on data collection, confidentiality protection, nonsampling error, subject definitions, and guidance on using the data, visit the 2020 Census Demographic and Housing Characteristics File (DHC) Technical Documentation webpage.

To protect respondent confidentiality, data have undergone disclosure avoidance methods which add "statistical noise" - small, random additions or subtractions - to the data so that no one can reliably link the published data to a specific person or household. The Census Bureau encourages data users to aggregate small populations and geographies to improve accuracy and diminish implausible results.

An "(X)" means not applicable.

An "-" means the statistic could not be computed because there were an insufficient number of observations.

[1] The alone or in combination categories are tallies of responses rather than respondents. That is, the alone or in combination categories are not mutually exclusive. Individuals who reported two races were counted in two separate and distinct alone or in combination race categories, while those who reported three races were counted in three categories, and so on. For example, a respondent who indicated "White **and** Black or African American" was counted in the White alone or in combination category as well as in the Black or African American alone or in combination category. Consequently, the sum of all alone or in combination categories equals the number of races reported (i.e., responses), which exceeds the total population.

[2] "Child" includes biological, adopted, and stepchildren of the householder.

[3] "Own children" includes biological, adopted, and stepchildren of the householder.

[4] The homeowner vacancy rate is the proportion of the homeowner inventory that is vacant "for sale." It is computed by dividing the total number of vacant units "for sale only" by the sum of owner-occupied units, vacant units that are "for sale only," and vacant units that have been sold but not yet occupied; and then multiplying by 100.

[5] The rental vacancy rate is the proportion of the rental inventory that is vacant "for rent." It is computed by dividing the total number of vacant unit "for rent" by the sum of the renter-occupied units, vacant units that are "for rent," and vacant units that have been rented but not yet occupied; and then multiplying by 100.

Source: U.S. Census Bureau, 2020 Census Demographic Profile

Selected Housing Characteristics



Note: This is a modified view of the original table produced by the U.S. Census Bureau. This download or printed version may have missing information from the original table.

Tipton Elementary School District, California					
Label	Estimate	Margin of Error	Percent	Percent Margin of Error	
▼ HOUSING OCCUPANCY					
▼ Total housing units	1,032	±181	1,032		(
Occupied housing units	952	±180	92.2%		±5
Vacant housing units	80	±53	7.8%		±5
Homeowner vacancy rate	2.2	±3.6	(X)		(
Rental vacancy rate	0.0	±6.4	(X)		(
▼ UNITS IN STRUCTURE					
▼ Total housing units	1,032	±181	1,032		(
1-unit, detached	855	±189	82.8%		±7
1-unit, attached	0	±13	0.0%		±3
2 units	7	±12	0.7%		±1
3 or 4 units	16	±25	1.6%		±2
5 to 9 units	70	±49	6.8%		±4
10 to 19 units	0	±13	0.0%		±3
20 or more units	26	±26	2.5%		±2
Mobile home	58	±47	5.6%		±4
Boat, RV, van, etc.	0	±13	0.0%		±3
▼ YEAR STRUCTURE BUILT					
▼ Total housing units	1,032	±181	1,032		(

Table Notes

Selected Housing Characteristics

Survey/Program: American Community Survey

Year: 2022

Estimates: 5-Year

Table ID: DP04

Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, the decennial census is the official source of population totals for April 1st of each decennial year. In between censuses, the Census Bureau's Population Estimates Program produces and disseminates the official estimates of the population for the nation, states, counties, cities, and towns and estimates of housing units for states and counties.

Information about the American Community Survey (ACS) can be found on the ACS website. Supporting documentation including code lists, subject definitions, data accuracy, and statistical testing, and a full list of ACS tables and table shells (without estimates) can be found on the Technical Documentation section of the ACS website.

Sample size and data quality measures (including coverage rates, allocation rates, and response rates) can be found on the American Community Survey website in the [Methodology](#) section.

Source: U.S. Census Bureau, 2018-2022 American Community Survey 5-Year Estimates

Data are based on a sample and are subject to sampling variability. The degree of uncertainty for an estimate arising from sampling variability is represented through the use of a margin of error. The value shown here is the 90 percent margin of error. The margin of error can be interpreted roughly as providing a 90 percent probability that the interval defined by the estimate minus the margin of error and the estimate plus the margin of error (the lower and upper confidence bounds) contains the true value. In addition to sampling variability, the ACS estimates are subject to nonsampling error (for a discussion of nonsampling variability, see ACS Technical Documentation). The effect of nonsampling error is not represented in these tables.

Households not paying cash rent are excluded from the calculation of median gross rent.

Telephone service data are not available for certain geographic areas due to problems with data collection of this question that occurred in 2019. Both ACS 1-year and ACS 5-year files were affected and may take several years in the ACS 5-year files until the estimates are available for the geographic areas affected.

The 2018-2022 American Community Survey (ACS) data generally reflect the March 2020 Office of Management and Budget (OMB) delineations of metropolitan and micropolitan statistical areas. In certain instances, the names, codes, and boundaries of the principal cities shown in ACS tables may differ from the OMB delineation lists due to differences in the effective dates of the geographic entities.

Estimates of urban and rural populations, housing units, and characteristics reflect boundaries of urban areas defined based on 2020 Census data. As a result, data for urban and rural areas from the ACS do not necessarily reflect the results of ongoing urbanization.

Explanation of Symbols:

-

The estimate could not be computed because there were an insufficient number of sample observations. For a ratio of medians estimate, one or both of the median estimates falls in the lowest interval or highest interval of an open-ended distribution. For a 5-year median estimate, the margin of error associated with a median was larger than the median itself.

N

The estimate or margin of error cannot be displayed because there were an insufficient number of sample cases in the selected geographic area.

(X)

The estimate or margin of error is not applicable or not available.

median-

The median falls in the lowest interval of an open-ended distribution (for example "2,500-")

median+

The median falls in the highest interval of an open-ended distribution (for example "250,000+").

**

The margin of error could not be computed because there were an insufficient number of sample observations.

The margin of error could not be computed because the median falls in the lowest interval or highest interval of an open-ended distribution.

A margin of error is not appropriate because the corresponding estimate is controlled to an independent population or housing estimate. Effectively, the corresponding estimate has no sampling error and the margin of error may be treated as zero.

Means of Transportation to Work by Selected Characteristics



Note: This is a modified view of the original table produced by the U.S. Census Bureau. This download or printed version may have missing information from the original table.

		Tipton Elementary School District, California		
		Total		Car, truck
Label		Estimate	Margin of Error	
>	Workers 16 years and over	1,503	±512	
>	EARNINGS IN THE PAST 12 MONTHS (IN 2022 INFLATION-ADJUSTED DOLLARS) FOR WORKERS			
>	POVERTY STATUS IN THE PAST 12 MONTHS			
>	Workers 16 years and over	1,503	±512	
✓	Workers 16 years and over who did not work from home	1,479	±513	
>	TIME OF DEPARTURE TO GO TO WORK			
✓	TRAVEL TIME TO WORK			
	Less than 10 minutes	26.9%	±10.5	
	10 to 14 minutes	18.4%	±9.8	
	15 to 19 minutes	9.9%	±6.2	
	20 to 24 minutes	17.8%	±7.7	
	25 to 29 minutes	2.4%	±2.6	
	30 to 34 minutes	11.7%	±6.1	
	35 to 44 minutes	7.9%	±5.4	
	45 to 59 minutes	2.6%	±2.9	
	60 or more minutes	2.4%	±3.0	
	Mean travel time to work (minutes)	N	N	
✓	Workers 16 years and over in households	1,503	±512	

Table Notes

Means of Transportation to Work by Selected Characteristics

Survey/Program: American Community Survey

Year: 2022

Estimates: 5-Year

Table ID: S0802

Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, the decennial census is the official source of population totals for April 1st of each decennial year. In between censuses, the Census Bureau's Population Estimates Program produces and disseminates the official estimates of the population for the nation, states, counties, cities, and towns and estimates of housing units for states and counties.

Information about the American Community Survey (ACS) can be found on the ACS website. Supporting documentation including code lists, subject definitions, data accuracy, and statistical testing, and a full list of ACS tables and table shells (without estimates) can be found on the Technical Documentation section of the ACS website.

Sample size and data quality measures (including coverage rates, allocation rates, and response rates) can be found on the American Community Survey website in the [Methodology](#) section.

Source: U.S. Census Bureau, 2018-2022 American Community Survey 5-Year Estimates

Data are based on a sample and are subject to sampling variability. The degree of uncertainty for an estimate arising from sampling variability is represented through the use of a margin of error. The value shown here is the 90 percent margin of error. The margin of error can be interpreted roughly as providing a 90 percent probability that the interval defined by the estimate minus the margin of error and the estimate plus the margin of error (the lower and upper confidence bounds) contains the true value. In addition to sampling variability, the ACS estimates are subject to nonsampling error (for a discussion of nonsampling variability, see ACS Technical Documentation). The effect of nonsampling error is not represented in these tables.

Foreign born excludes people born outside the United States to a parent who is a U.S. citizen.

Workers include members of the Armed Forces and civilians who were at work last week.

Industry titles and their 4-digit codes are based on the 2017 North American Industry Classification System. The industry categories adhere to the guidelines issued in Clarification Memorandum No. "NAICS Alternate Aggregation Structure for Use By U.S. Statistical Agencies," issued by the Office of Management and Budget.

Occupation titles and their 4-digit codes are based on the 2018 Standard Occupational Classification.

When information is missing or inconsistent, the Census Bureau logically assigns an acceptable value using the response to a related question or questions. If a logical assignment is not possible, data are filled using a statistical process called allocation, which uses a similar individual or household to provide a donor value. The "Allocated" section is the number of respondents who received an allocated value for a particular subject.

Several means of transportation to work categories were updated in 2019. For more information, see: [Change to Means of Transportation](#).

In 2019, methodological changes were made to the class of worker question. These changes involved modifications to the question wording, the category wording, and the visual format of the categories on the questionnaire. The format for the class of worker categories are now listed under the headings "Private Sector Employee," "Government Employee," and "Self-Employed or Other." Additionally, the category of Active Duty was added as one of the response categories under the "Government Employee" section for the mail questionnaire. For more detailed information about the

2019 changes, see the 2016 American Community Survey Content Test Report for Class of Worker located at http://www.census.gov/library/working-papers/2017/acs/2017_Martinez_01.html.

The 2018-2022 American Community Survey (ACS) data generally reflect the March 2020 Office of Management and Budget (OMB) delineations of metropolitan and micropolitan statistical areas. In certain instances, the names, codes, and boundaries of the principal cities shown in ACS tables may differ from the OMB delineation lists due to differences in the effective dates of the geographic entities.

Estimates of urban and rural populations, housing units, and characteristics reflect boundaries of urban areas defined based on 2020 Census data. As a result, data for urban and rural areas from the ACS do not necessarily reflect the results of ongoing urbanization.

Explanation of Symbols:

-

The estimate could not be computed because there were an insufficient number of sample observations. For a ratio of medians estimate, one or both of the median estimates falls in the lowest interval or highest interval of an open-ended distribution. For a 5-year median estimate, the margin of error associated with a median was larger than the median itself.

N

The estimate or margin of error cannot be displayed because there were an insufficient number of sample cases in the selected geographic area.

(X)

The estimate or margin of error is not applicable or not available.

median-

The median falls in the lowest interval of an open-ended distribution (for example "2,500-")

median+

The median falls in the highest interval of an open-ended distribution (for example "250,000+").

**

The margin of error could not be computed because there were an insufficient number of sample observations.

The margin of error could not be computed because the median falls in the lowest interval or highest interval of an open-ended distribution.

A margin of error is not appropriate because the corresponding estimate is controlled to an independent population or housing estimate. Effectively, the corresponding estimate has no sampling error and the margin of error may be treated as zero.



Use of Developer Fees:

A School District can use the revenue collected on residential and commercial/industrial construction for the purposes listed below:

- Purchase or lease of interim school facilities to house students generated by new development pending the construction of permanent facilities.
- Purchase or lease of land for school facilities for such students.
- Acquisition of school facilities for such students, including:
 - Construction
 - Modernization/reconstruction
 - Architectural and engineering costs
 - Permits and plan checking
 - Testing and inspection
 - Furniture, Equipment and Technology for use in school facilities
- Legal and other administrative costs related to the provision of such new facilities
- Administration of the collection of, and justification for, such fees, and
- Any other purpose arising from the process of providing facilities for students generated by new development.

Following is an excerpt from the Education Code that states the valid uses of the Level 1 developer fees. It refers to construction and reconstruction. The term reconstruction was originally used in the Leroy Greene program. The term modernization is currently used in the 1998 State Building Program and represents the same scope of work used in the original reconstruction projects.

Ed Code Section 17620. (a) (1) The governing board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities, subject to any limitations set forth in Chapter 4.9 (commencing with Section 65995) of Division 1 of Title 7 of the Government Code. This fee, charge, dedication, or other requirement may be applied to construction only as follows: ...

The limitations referred to in this text describe the maximum amounts that can be charged for residential and commercial/industrial projects and any projects that qualify for exemptions. They do not limit the use of the funds received.



Determination of Average State allowed amounts for Site Development Costs

Elementary Schools			Original	Inflation	2009 Adjusted	Project	2009	
<u>District</u>	<u>Project #</u>	<u>Acres</u>	<u>OPSC Site Development</u>	<u>Factor</u>	<u>Site Development</u>	<u>Year</u>	<u>Cost/Acre</u>	
Davis Jt Unified	3	9.05	\$532,282	38.4%	\$1,473,469	2004	\$162,814	
Dry Creek Jt Elem	2	8.5	\$516,347	46.2%	\$1,509,322	2002	\$177,567	
Dry Creek Jt Elem	5	11.06	\$993,868	20.1%	\$2,387,568	2006	\$215,874	
Elk Grove Unified	5	12.17	\$556,011	48.2%	\$1,648,316	2001	\$135,441	
Elk Grove Unified	10	11	\$690,120	48.2%	\$2,045,888	2001	\$185,990	
Elk Grove Unified	11	10	\$702,127	48.2%	\$2,081,483	2001	\$208,148	
Elk Grove Unified	14	10	\$732,837	46.2%	\$2,142,139	2002	\$214,214	
Elk Grove Unified	16	9.86	\$570,198	46.2%	\$1,666,733	2002	\$169,040	
Elk Grove Unified	17	10	\$542,662	46.2%	\$1,586,243	2002	\$158,624	
Elk Grove Unified	20	10	\$710,730	43.2%	\$2,034,830	2003	\$203,483	
Elk Grove Unified	25	10	\$645,923	38.4%	\$1,788,052	2004	\$178,805	
Elk Grove Unified	28	10.03	\$856,468	24.4%	\$2,130,974	2005	\$212,460	
Elk Grove Unified	39	9.91	\$1,007,695	20.1%	\$2,420,785	2006	\$244,277	
Folsom-Cordova Unified	1	9.79	\$816,196	20.1%	\$1,960,747	2006	\$200,281	
Folsom-Cordova Unified	4	7.5	\$455,908	46.2%	\$1,332,654	2002	\$177,687	
Folsom-Cordova Unified	5	8	\$544,213	46.2%	\$1,590,776	2002	\$198,847	
Folsom-Cordova Unified	8	8.97	\$928,197	11.2%	\$2,063,757	2007	\$230,073	
Galt Jt Union Elem	2	10.1	\$1,033,044	38.4%	\$2,859,685	2004	\$283,137	
Lincoln Unified	1	9.39	\$433,498	46.2%	\$1,267,148	2002	\$134,947	
Lodi Unified	3	11.2	\$555,999	46.2%	\$1,625,228	2002	\$145,110	
Lodi Unified	10	11.42	\$1,245,492	46.2%	\$3,640,669	2002	\$318,798	
Lodi Unified	19	9.93	\$999,164	11.2%	\$2,221,545	2007	\$223,721	
Lodi Unified	22	10	\$1,416,212	7.7%	\$3,051,426	2008	\$305,143	
Natomas Unified	6	8.53	\$685,284	46.2%	\$2,003,138	2002	\$234,834	
Natomas Unified	10	9.83	\$618,251	43.2%	\$1,770,061	2003	\$180,067	
Natomas Unified	12	9.61	\$735,211	24.4%	\$1,829,275	2005	\$190,351	
Rocklin Unified	8	10.91	\$593,056	46.2%	\$1,733,548	2002	\$158,895	
Stockton Unified	1	12.66	\$1,462,232	7.7%	\$3,150,582	2008	\$248,861	
Stockton Unified	2	10.5	\$781,675	43.2%	\$2,237,946	2003	\$213,138	
Stockton Unified	6	12.48	\$1,136,704	20.1%	\$2,730,703	2006	\$218,806	
Tracy Jt Unified	4	10	\$618,254	46.2%	\$1,807,204	2002	\$180,720	
Tracy Jt Unified	10	10	\$573,006	38.4%	\$1,586,202	2004	\$158,620	
Washington Unified	1	8	\$446,161	46.2%	\$1,304,163	2002	\$163,020	
Washington Unified	4	10.76	\$979,085	7.7%	\$2,109,575	2008	\$196,057	
Totals		341.16			\$68,791,833	Average	\$201,641	2024 Adjusted Value \$339,346
Middle and High Schools			Original	Inflation	2009 Adjusted	Project	2009	
<u>District</u>	<u>Project #</u>	<u>Acres</u>	<u>OPSC Site Development</u>	<u>Factor</u>	<u>Site Development</u>	<u>Year</u>	<u>Cost/Acre</u>	
Western Placer Unified	4	19.3	\$5,973,312	24.4%	\$7,431,085	2005	\$385,030	
Roseville City Elem	2	21.6	\$1,780,588	48.2%	\$2,639,311	2000	\$122,190	
Elk Grove Unified	4	66.2	\$8,659,494	48.2%	\$12,835,704	2000	\$193,893	
Elk Grove Unified	13	76.4	\$9,791,732	48.2%	\$14,513,986	2001	\$189,974	
Elk Grove Unified	18	84.3	\$13,274,562	43.2%	\$19,002,626	2003	\$225,417	
Grant Jt Union High	2	24	\$2,183,840	48.2%	\$3,237,039	2000	\$134,877	
Center Unified	1	21.2	\$1,944,310	46.2%	\$2,841,684	2002	\$134,042	
Lodi Unified	2	13.4	\$1,076,844	46.2%	\$1,573,849	2002	\$117,451	
Lodi Unified	6	13.4	\$2,002,164	46.2%	\$2,926,240	2002	\$218,376	
Galt Jt Union Elem	1	24.9	\$2,711,360	46.2%	\$3,962,757	2002	\$159,147	
Tahoe Truckee Unified	2	24	\$2,752,632	43.2%	\$3,940,412	2003	\$164,184	
Davis Unified	5	23.3	\$3,814,302	43.2%	\$5,460,199	2003	\$234,343	
Woodland Unified	3	50.2	\$8,664,700	46.2%	\$12,663,792	2002	\$252,267	
Sacramento City Unified	1	35.2	\$4,813,386	46.2%	\$7,034,949	2002	\$199,856	
Lodi Unified	4	47	\$7,652,176	46.2%	\$11,183,950	2002	\$237,956	
Stockton Unified	3	49.1	\$8,959,088	43.2%	\$12,824,996	2003	\$261,202	
Natomas Unified	11	38.7	\$3,017,002	38.4%	\$4,175,850	2004	\$107,903	
Rocklin Unified	11	47.1	\$11,101,088	24.4%	\$13,810,282	2005	\$293,212	
Totals		679.3			\$142,058,711	Average	\$209,125	2024 Adjusted Value \$319,258
Middle Schools:		260.7			\$49,447,897	Middle	\$189,704	\$319,258
High Schools:		418.6			\$92,610,814	High	\$221,217	\$372,291

INDEX ADJUSTMENT ON THE ASSESSMENT FOR DEVELOPMENT

PURPOSE OF REPORT

To report the index adjustment on the assessment for development, which may be levied pursuant to Education Code Section 17620.

DESCRIPTION

The law requires the maximum assessment for development be adjusted every two years by the change in the Class B construction cost index, as determined by the State Allocation Board (Board) in each calendar year. This item requests that the Board make the adjustment based on the change reflected using the RS Means index.

AUTHORITY

Education Code Section 17620(a)(1) states the following: “The governing board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities, subject to any limitations set forth in Chapter 4.9 (commencing with Section 65995) of Division 1 of Title 7 of the Government Code.”

Government Code Section 65995(b)(3) states the following: “The amount of the limits set forth in paragraphs (1) and (2) shall be increased in 2000, and every two years thereafter, according to the adjustment for inflation set forth in the statewide cost index for class B construction, as determined by the State Allocation Board at its January meeting, which increase shall be effective as of the date of that meeting.”

BACKGROUND

There are three levels that may be levied for developer’s fees. The fees are levied on a per-square foot basis. The lowest fee, Level I, is assessed if the district conducts a Justification Study that establishes the connection between the development coming into the district and the assessment of fees to pay for the cost of the facilities needed to house future students. The Level II fee is assessed if a district makes a timely application to the Board for new construction funding, conducts a School Facility Needs Analysis pursuant to Government Code Section 65995.6, and satisfies at least two of the requirements listed in Government Code Section 65995.5(b)(3). The Level III fee is assessed when State bond funds are exhausted; the district may impose a developer’s fee up to 100 percent of the School Facility Program new construction project cost.

STAFF ANALYSIS/STATEMENTS

A historical comparison of the assessment rates for development fees for 2020 and 2022 are shown below for information. According to the RS Means, the cost index for Class B construction increased by 7.84% percent, during the two-year period from January 2022 to January 2024, requiring the assessment for development fees to be adjusted as follows beginning January 2024:

RS Means Index Maximum Level I Assessment Per Square Foot

	<u>2020</u>	<u>2022</u>	<u>2024</u>
Residential	\$4.08	\$4.79	\$5.17
Commercial/Industrial	\$0.66	\$0.78	\$0.84

RECOMMENDATION

Increase the 2024 maximum Level I assessment for development in the amount of 7.84 percent using the RS Means Index to be effective immediately.

ATTACHMENT B

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

State Allocation Board Meeting, January 24, 2024

Grant Amount Adjustments

New Construction	SFP Regulation Section	Adjusted Grant Per Pupil Effective 1-1-23	Adjusted Grant Per Pupil Effective 1-1-24
Elementary	1859.71	\$15,983	\$15,770
Middle	1859.71	\$16,904	\$16,679
High	1859.71	\$21,509	\$21,223
Special Day Class – Severe	1859.71.1	\$44,911	\$44,314
Special Day Class – Non-Severe	1859.71.1	\$30,036	\$29,637
Automatic Fire Detection/Alarm System – Elementary	1859.71.2	\$19	\$19
Automatic Fire Detection/Alarm System – Middle	1859.71.2	\$25	\$25
Automatic Fire Detection/Alarm System – High	1859.71.2	\$43	\$42
Automatic Fire Detection/Alarm System – Special Day Class – Severe	1859.71.2	\$80	\$79
Automatic Fire Detection/Alarm System – Special Day Class – Non-Severe	1859.71.2	\$57	\$56
Automatic Sprinkler System – Elementary	1859.71.2	\$268	\$264
Automatic Sprinkler System – Middle	1859.71.2	\$319	\$315
Automatic Sprinkler System – High	1859.71.2	\$331	\$327
Automatic Sprinkler System – Special Day Class – Severe	1859.71.2	\$846	\$835
Automatic Sprinkler System – Special Day Class – Non-Severe	1859.71.2	\$567	\$559

ATTACHMENT B

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

State Allocation Board Meeting, January 24, 2024

Grant Amount Adjustments

Modernization	SFP Regulation Section	Adjusted Grant Per Pupil Effective 1-1-23	Adjusted Grant Per Pupil Effective 1-1-24
Elementary	1859.78	\$6,086	\$6,005
Middle	1859.78	\$6,436	\$6,350
High	1859.78	\$8,427	\$8,315
Special Day Class - Severe	1859.78.3	\$19,396	\$19,138
Special Day Class – Non-Severe	1859.78.3	\$12,977	\$12,804
State Special School – Severe	1859.78	\$32,330	\$31,900
Automatic Fire Detection/Alarm System – Elementary	1859.78.4	\$198	\$195
Automatic Fire Detection/Alarm System – Middle	1859.78.4	\$198	\$195
Automatic Fire Detection/Alarm System – High	1859.78.4	\$198	\$195
Automatic Fire Detection/Alarm System – Special Day Class – Severe	1859.78.4	\$544	\$537
Automatic Fire Detection/Alarm System – Special Day Class – Non-Severe	1859.78.4	\$365	\$360
Over 50 Years Old – Elementary	1859.78.6	\$8,454	\$8,342
Over 50 Years Old – Middle	1859.78.6	\$8,942	\$8,823
Over 50 Years Old – High	1859.78.6	\$11,705	\$11,549
Over 50 Years Old – Special Day Class – Severe	1859.78.6	\$26,948	\$26,590
Over 50 Years Old – Special Day Class – Non-Severe	1859.78.6	\$18,019	\$17,779
Over 50 Years Old – State Special Day School – Severe	1859.78.6	\$44,910	\$44,313

ATTACHMENT B

ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

State Allocation Board Meeting, January 24, 2024

Grant Amount Adjustments

New Construction / Modernization / Facility Hardship / Seismic Mitigation / Joint Use	SFP Regulation Section	Adjusted Grant Amount Effective 1-1-23	Adjusted Grant Amount Effective 1-1-24
Therapy/Multipurpose Room/Other (per square foot)	1859.72 1859.73.2 1859.77.3 1859.82.1 1859.82.2 1859.125 1859.125.1	\$262	\$259
Toilet Facilities (per square foot)	1859.72 1859.73.2 1859.82.1 1859.82.2 1859.125 1859.125.1	\$470	\$464
Portable Therapy/Multipurpose Room/Other (per square foot)	1859.72 1859.73.2 1859.77.3 1859.82.1 1859.125 1859.125.1	\$59	\$58
Portable Toilet Facilities (per square foot)	1859.72 1859.73.2 1859.82.1 1859.125 1859.125.1	\$152	\$150

New Construction Only	SFP Regulation Section	Adjusted Grant Amount Effective 1-1-23	Adjusted Grant Amount Effective 1-1-24
Parking Spaces (per stall)	1859.76	\$20,325	\$20,055
General Site Grant (per acre for additional acreage being acquired)	1859.76	\$26,016	\$25,670
Project Assistance (for school district with less than 2,500 pupils)	1859.73.1	\$9,775	\$9,645

4. CONSENT CALENDAR: Action items:

4.1 Minutes of the Regular Board Meeting – February 6, 2024

TIPTON ELEMENTARY. SCHOOL DISTRICT REGULAR BOARD MEETING MINUTES

Tuesday, February 6, 2024
7:00 p.m. District Board Room

1. CALL TO ORDER – FLAG SALUTE

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

2. PUBLIC INPUT:

2.1 Community Relations/Citizen Comments

2.2 Reports by Employee Units CTA/CSEA

2.3 Correspondence

Review of First Period Interim Report 2023-2024

Mrs. Stacey Bettencourt shared the Correspondence from TCOE for the Review of First Period Interim Report for 2023-2024.

3. CONSENT CALENDAR: Action items:

3.1 Minutes of the Regular Board Meeting - January 2, 2024

3.2 Minutes of the Special Board Meeting – January 30, 2024

3.3 Conference, Field Trip, Fund Raiser and Facilities Requests

3.4 Agreement with TCOE for Special Services

3.5 Library Surplus

Motion to approve the Consent Calendar was made by Greg Rice and second by Fernando Cunha.

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

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

No – 0

Abstain –0

Absent – 0

4. ADMINISTRATIVE: Action items:

4.1 Comprehensive School Safety Plan 2023-2024

(A copy of the plan will be available at the board meeting)

Motion to approve the Comprehensive School Safety Plan 2023-2024 was made by Greg Rice and second by Fernando Cunha.

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

Yea - Iva Sousa, Shelley Heeger, 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 4, 2024.

Motion to set the date for June 4, 2024 for the Budget and LCAP Public Hearing was made by Greg Rice and second by John Cardoza.

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

Yea - Iva Sousa, Shelley Heeger, 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 11, 2024.

Motion to set the date for June 11, 2024 for the Budget and LCAP Approval was made by John Cardoza and second by Fernando Cunha.

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

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

No – 0

Abstain –0

Absent – 0

4.4 2024 Delegate Assembly Ballot Subregion 12-A (Tulare County)

Motion to nominate Walta Gamoian and Peter Lara Jr. as candidates for the 2024 Delegate Assembly Ballot Subregion 12-A (Tulare County) was made by Greg Rice and second by John Cardoza.

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

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

No – 0

Abstain –0

Absent – 0

4.5 COVID-19 Safety Plan –*Updated*

Motion to approve the updated COVID-19 Safety Plan was made by Fernando Cunha and second by John Cardoza.

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

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

No – 0

Abstain –0

Absent – 0

4.6 2024-2025 School Calendar

Motion to approve the 2024-2025 School Calendar was made by Fernando Cunha and second by Greg Rice.

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

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

No – 0

Abstain –0

Absent – 0

4.7 Memorandum of Understanding by and Between California School Employees Association and Its Tipton Chapter 765 and the Tipton Elementary School District

Motion to approve the Memorandum of Understanding by and Between California School Employees Association and Its Tipton Chapter 765 and the Tipton Elementary School District was made by Greg Rice and second by Fernando Cunha.

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

Yea - Iva Sousa, Shelley Heeger, 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 Greg Rice and second by Fernando Cunha.

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

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

No – 0

Abstain –0

Absent – 0

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

6.1 MOT--FOOD SERVICE—PROJECTS

Mr. Fausto Martin updated the Board on the progress being made with the TK construction. He shared upcoming field trips and bus inspections with the CHP. He also reminded the Board of the Silent Auction that would be taking place on February 10, 2024 starting at 9:00 a.m.

Mrs. Cassandra Young shared that the new trophy cabinets would be installed next week. Mr. Martin shared the time that they would be installed and that it should not interfere with the use of the lobby.

Mrs. Stacey Bettencourt shared that the next board meeting would be held in the old cafeteria so that the students who were nominated for Character Counts with TCOE could be recognized.

6.2 2023-2024 LCAP Mid Year Review – Mrs. Bettencourt

Mrs. Stacey Bettencourt shared the 2023-2024 LCAP Mid Year Review with the Board.

6.3 2023 Dashboard Data Overview and English Learner Update – Ms. Heinks

Ms. Desiree Heinks shared an overview of the 2023 Dashboard Data and gave an update on English Learners.

7. ANY OTHER BUSINESS:

7.1 December Board Policy Updates

8. ADJOURN TO CLOSED SESSION: 7:54 pm

9. RECONVENE TO OPEN SESSION 9:02 pm

10. REPORT OUT FROM CLOSED SESSION

8.1 Education Code 35146

Student transfers, inter District etc.

Motion to deny student #24-2312 request for inter District was made by Fernando Cunha and second by Greg Rice.

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

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

No – 0

Abstain –0

Absent – 0

Motion to deny student #24-2313 request for inter District was made Fernando Cunha and second by Greg Rice.

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

Yea - Iva Sousa, Fernando Cunha, and Greg Rice

No – Shelley Heeger and John Cardoza

Abstain –0

Absent – 0

Motion to deny student #24-2314 request for inter District was made by Fernando Cunha and second by Greg Rice.

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

Yea - Iva Sousa, Fernando Cunha, and Greg Rice

No – Shelley Heeger and John Cardoza

Abstain –0

Absent – 0

Motion to approve student #23-2415 request for inter District was made by John Cardoza and second by Greg Rice.

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

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

No – 0

Abstain –0

Absent – 0

Motion to approve student #24-25001 request for inter District was made by Shelley Heeger and second by Greg Rice.

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

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

No – 0

Abstain –0

Absent – 0

Motion to approve student #24-25002 request for inter District was made by Shelley Heeger and second by Greg Rice.

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

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

No – 0

Abstain –0

Absent – 0

Motion to approve student #24-2501 request for inter District was made by Shelley Heeger and second by Fernando Cunha.

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

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

No – 0

Abstain –0

Absent – 0

Motion to approve student #24-2502 request for inter District was made by Shelley Heeger and second by Fernando Cunha.

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

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

No – 0

Abstain –0

Absent – 0

Motion to approve student #24-2503 request for inter District was made by Shelley Heeger and second by Fernando Cunha.

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

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

No – 0
Abstain –0
Absent – 0

Motion to approve student #24-2504 request for inter District was made Shelley Heeger and second by Fernando Cunha.

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

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

*No – 0
Abstain –0
Absent – 0*

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

Motion to ratify employee # 6704906846, a Social Worker's resignation effective February 6, 2024 and accepted by the Superintendent on January 23, 2024 was made by Greg Rice and second by John Cardoza.

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

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

*No – 0
Abstain –0
Absent – 0*

Motion to ratify employee # 3683287622, an Instructional Aide's resignation effective February 6, 2024 and accepted by the Superintendent on February 6, 2024 was made by Greg Rice and second by John Cardoza.

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

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

*No – 0
Abstain –0
Absent – 0*

11. ADJOURNMENT 9:03 pm

Minutes approved March 5, 2024

Iva Sousa, President

John Cardoza, Clerk

Stacey Bettencourt, Secretary

DISTRITO ESCOLAR PRIMARIA DE TIPTON

REUNIÓN ORDINARIA DE LA JUNTA

MINUTOS

martes, 6 de febrero de 2024

7:00 pm. Sala de juntas del distrito

1. LLAME PARA ORDENAR – SALUDO A LA BANDERA

La presidenta de la Junta Directiva, Iva Sousa, abrió la reunión a las 19:00 horas y encabezó la bandera. saludo. Miembros de la Junta presentes: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice. Invitados: Desiree Heinks, Cassandra Cunha y Fausto Martín.

2. COMENTARIOS DEL PÚBLICO:

2.1 Relaciones comunitarias/comentarios de los ciudadanos

2.2 Informes por Unidades de Empleados CTA/CSEA

2.3 Correspondencia

Revisión del informe provisional del primer período 2023-2024

La Sra. Stacey Bettencourt compartió la correspondencia de TCOE para la revisión de la Primera Informe Intermedio del Período 2023-2024.

3. CALENDARIO DE CONSENTIMIENTO: Elementos de acción:

3.1 Acta de la Reunión Ordinaria de Directorio - 2 de enero de 2024

3.2 Acta de la Reunión Extraordinaria de la Junta – 30 de enero de 2024

3.3 Solicitudes de conferencias, excursiones, recaudación de fondos e instalaciones

3.4 Acuerdo con TCOE para Servicios Especiales

3.5 Excedente de biblioteca

Greg Rice hizo la moción para aprobar el Calendario de Consentimiento y la secundó Fernando Cunha.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

4. ADMINISTRATIVO: Elementos de acción:

4.1 Plan Integral de Seguridad Escolar 2023-2024

(Una copia del plan estará disponible en la reunión de la junta)

Greg hizo la moción para aprobar el Plan Integral de Seguridad Escolar 2023-2024

Rice y segundo de Fernando Cunha.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

4.2 Fijación de la Fecha de la Audiencia Pública de Presupuesto y LCAP. La fecha propuesta es junio.4, 2024.

La moción para fijar la fecha para el 4 de junio de 2024 para la audiencia pública de presupuesto y LCAP fue realizado por Greg Rice y segundo por John Cardoza.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

4.3 Fijación de la Fecha de Aprobación del Presupuesto y LCAP. La fecha propuesta es el 11 de junio. 2024.

La moción para fijar la fecha para el 11 de junio de 2024 para la aprobación del presupuesto y del LCAP fue presentada por John Cardoza y la segunda por Fernando Cunha.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

4.4 Subregión 12-A de la boleta de la Asamblea de Delegados de 2024 (Condado de Tulare)

Greg Rice presentó una moción para nominar a Walta Gamoian y Peter Lara Jr. como candidatos para la subregión 12-A (condado de Tulare) de la boleta de la Asamblea de Delegados de 2024 y la segunda fue John Cardoza.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

4.5 Plan de Seguridad COVID-19 –Actualizado

Fernando Cunha hizo la moción para aprobar el Plan de Seguridad COVID-19 actualizado y John Cardoza la secundó.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

4.6 Calendario Escolar 2024-2025

La moción para aprobar el Calendario Escolar 2024-2025 fue presentada por Fernando Cunha y

segundo por Greg Rice.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

4.7 Memorando de entendimiento por y entre empleados escolares de California

Asociación y su Capítulo 765 de Tipton y el Distrito Escolar Primario de Tipton

La moción para aprobar el Memorando de Entendimiento entre la Asociación de Empleados Escolares de California y su Capítulo 765 de Tipton y el Distrito Escolar Primario de Tipton fue presentada por Greg Rice y la segunda por Fernando Cunha.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

5. FINANZAS: Elementos de acción:

5.1 Pagos a proveedores

Greg Rice hizo la moción para aprobar los pagos a proveedores y la secundó Fernando Cunha.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

6. INFORMACIÓN: (Informes verbales y presentaciones)

6.1 MOT--SERVICIO DE ALIMENTOS-PROYECTOS

El Sr. Fausto Martín actualizó a la Junta sobre el avance de la construcción de TK. Compartió las próximas excursiones e inspecciones de autobuses con el CHP. También recordó al Directorio la Subasta Silenciosa que se estaría llevando a cabo el día 10 de febrero de 2024 a partir de las 9:00 horas.

La Sra. Cassandra Young compartió que las nuevas vitrinas de trofeos se instalarían la próxima semana. El Sr. Martin compartió el momento en que se instalarían y que no deberían interferir con el uso del lobby.

La Sra. Stacey Bettencourt compartió que la próxima reunión de la junta se llevaría a cabo en la antigua cafetería para que los estudiantes que fueron nominados para Character Counts con TCOE pudieran ser reconocidos.

6.2 Revisión de mitad de año del LCAP 2023-2024 – Sra. Bettencourt

La Sra. Stacey Bettencourt compartió con la Junta la revisión de mitad de año del LCAP 2023-2024.

6.3 Descripción general de los datos del panel de 2023 y actualización para los estudiantes de inglés: Sra. Heinks

La Sra. Desiree Heinks compartió una descripción general de los datos del Panel de 2023 y brindó una actualización sobre los estudiantes de inglés.

7. CUALQUIER OTRO NEGOCIO:

7.1 Actualizaciones de las políticas de la Junta de diciembre

8. CLAUSURA DE LA SESIÓN CERRADA: 7:54 pm

9. REUNIRSE A LA SESIÓN ABIERTA 9:02 pm

10. INFORME FUERA DE LA SESIÓN CERRADA

8.1 Código de Educación 35146

Transferencias de estudiantes, entre distritos, etc.

La moción para denegar la solicitud del estudiante #24-2312 para interdistrito fue presentada por Fernando Cunha y la segunda por Greg Rice.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

La moción para denegar la solicitud del estudiante #24-2313 para interdistrito fue presentada por Fernando Cunha y la segunda por Greg Rice.

Voto Sí 3/ No 2 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Fernando Cunha y Greg Rice

No – Shelley Heeger y John Cardoza

Abstenerse –0

Ausente – 0

Fernando Cunha presentó la moción para denegar la solicitud del estudiante #24-2314 para interdistrito

y segundo por Greg Rice.

Voto Sí 3/ No 2 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Fernando Cunha y Greg Rice

No – Shelley Heeger y John Cardoza

Abstenerse –0

Ausente – 0

La moción para aprobar la solicitud del estudiante #23-2415 para interdistrito fue hecha por John Cardoza y la segunda por Greg Rice.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

La moción para aprobar la solicitud del estudiante #24-25001 para interdistrito fue hecha por Shelley Heeger y la segunda por Greg Rice.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

La moción para aprobar la solicitud del estudiante #24-25002 para interdistrito fue hecha por Shelley Heeger y la segunda por Greg Rice.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

La moción para aprobar la solicitud del estudiante #24-2501 para ser interdistrital fue presentada por Shelley Heeger y la segunda por Fernando Cunha.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

La moción para aprobar la solicitud del estudiante #24-2502 para interdistrito fue presentada por Shelley Heeger y la segunda por Fernando Cunha.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

La moción para aprobar la solicitud del estudiante #24-2503 para ser interdistrital fue presentada por Shelley Heeger y la segunda por Fernando Cunha.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

La moción para aprobar la solicitud del estudiante #24-2504 para interdistrito fue presentada por Shelley Heeger y la segunda por Fernando Cunha.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

8.2 Código de Gobierno Sección 54957

Disciplina/Despido/Liberación/Queja de Empleados Públicos

La moción para ratificar la renuncia del empleado n.º 6704906846, un trabajador social, efectiva a partir del 6 de febrero de 2024 y aceptada por el Superintendente el 23 de enero de 2024, fue presentada por Greg Rice y la segunda por John Cardoza.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

La moción para ratificar la renuncia del empleado n.º 3683287622, un asistente de instrucción a partir del 6 de febrero de 2024 y aceptada por el Superintendente el 6 de febrero de 2024, fue presentada por Greg Rice y la segunda por John Cardoza.

Voto Sí 5/ No 0 / Abstención 0 / Ausente 0

Sí: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice

No – 0

Abstenerse –0

Ausente – 0

11. CLAUSURA 9:03 pm

Acta aprobada el 5 de marzo de 2024

Iva Sousa, Presidenta

John Cardoza, Secretario

Stacey Bettencourt, Secretaria

4. CONSENT CALENDAR: Action items:

4.2 Conference, Field Trip, Fund Raiser and Facilities Requests

Tipton Elementary School District

Name of Club: Library

Request for Fundraiser Approval and Revenue Projection

School Year: 2023-2024

Date form submitted: 2/28/24 Submitted by: Megan Rice

PROPOSED ACTIVITY:

Name of activity or type of fundraiser: Scholastic Book Fair

Location of activity: Library

Facilities needed: Library

Items to be sold: Books & Supplies

Date of activity: 4/15 - 4/19

Time of activity: From 7:30 a.m./p.m. To: 4:00 a.m. /p.m.

Item/Ticket selling price: \$ Varies

Cash Box required? Yes No

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

ASB purchase order required? Yes No

How much income is anticipated? \$ _____ how much expense is anticipated? \$ _____

How will profit be used? on Scholastic Books and Supplies for

Library

Fundraiser Contact Person: Megan Rice

Phone Number: (559) 752-4213 X 1713

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

Approved by: [Signature]
Principal/Superintendent: _____

Business Manager/ASB Administrator: [Signature]

Reason for disapproval, if applicable: _____

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

Tax ID# 94-2191905

Starting \$ break down on back

Tipton Elementary School District

Name of Club: 4th Grade

Request for Fundraiser Approval and Revenue Projection

School Year: 2023-2024

Date form submitted: 2/29/24 Submitted by: Hurtado, Reyes, Sun

PROPOSED ACTIVITY:

Name of activity or type of fundraiser: Nothing Bundt Cakes

Location of activity: home & school

Facilities needed: Possible school walk-in on day of delivery

Items to be sold: Bundlets

Date of activity: 3/4-3/13 - Delivery of cakes on 4/10/24

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

Item/Ticket selling price: \$ 7⁰⁰ / bundtlet

Cash Box required? Yes No

Number of items purchased for sale: possible @ \$ 7 each = \$ unknown

ASB purchase order required? Yes No

How much income is anticipated? 30% of sales how much expense is anticipated? \$ 0

How will profit be used? offset cost of Sarcari

Fundraiser Contact Person: Luzonne Guerrero

Phone Number: (559) 931-9799

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

Approved by: [Signature]
Principal/Superintendent: _____

Business Manager/ASB Administrator: [Signature]

Reason for disapproval, if applicable: _____

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Hatfield Bickers Medina GRADE 2

CLASSES ATTENDING 2nd Grade

DATE OF TRIP 4/15/24 NUMBER OF PUPILS ~~52~~ 51 ADULTS 8

DESTINATION Fresno Chaffee Zoo

BUS TO LEAVE SCHOOL AT 8:40 RETURN AT 2:30

BUS ROUTING AND STOPS

CA-99 North (57 miles) Exit onto Belmont Ave
-turn Right Turn left (.28 miles) 250 ft turn
left .30 miles arrive at destination

USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: To have our students research/observe
the diversity of life in different habitats.

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

We will also be taking part in Stingray Bay

COST \$ 475.00

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES NO HOW MANY 52

CAFETERIA LUNCHES NEEDED FOR ADULTS: YES NO HOW MANY _____

SIGNATURE OF TEACHER IN CHARGE [Signature]

TRIP AUTHORIZED BY SCHOOL BOARD YES NO

SIGNATURE OF SUPERINTENDENT [Signature]

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Aurtado & McRaynolds GRADE 5th-8th

CLASSES ATTENDING Cheer team

DATE OF TRIP 4/16/24 NUMBER OF PUPILS 24 ADULTS 2

DESTINATION Arcelexton Arena

BUS TO LEAVE SCHOOL AT 6am RETURN AT 5pm

BUS ROUTING AND STOPS

No stops

USE THE BACK OF THIS PAPER IF ROUTNING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: Competition to show skills

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ 1560 (65/girl x 24 girls)

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

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

SIGNATURE OF TEACHER IN CHARGE [Signature]

TRIP AUTHORIZED BY SCHOOL BOARD YES _____ NO _____

SIGNATURE OF SUPERINTENDENT [Signature]

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Gilbert/Hurtado GRADE 6-8

CLASSES ATTENDING 6-8 - different students

DATE OF TRIP 4-12-2024 NUMBER OF PUPILS TBA⁵⁰⁻⁵⁰ ADULTS 2 or 3

DESTINATION Lip Sync Contest Fox Theatre

BUS TO LEAVE SCHOOL AT 5:00 PM RETURN AT 9:30 PM

BUS ROUTING AND STOPS

USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: FNL

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ TBA

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

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

SIGNATURE OF TEACHER IN CHARGE Debbie Gilbert

TRIP AUTHORIZED BY SCHOOL BOARD YES _____ NO _____

SIGNATURE OF SUPERINTENDENT Shirley Burt

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Lange/Marrogino/Sun/Burvell/Starling GRADE 7th Grade

CLASSES ATTENDING 7th Grade

DATE OF TRIP 3/20/24 NUMBER OF PUPILS 48 ADULTS 5

DESTINATION Ronald Reagan Presidential Library

BUS TO LEAVE SCHOOL AT 7am RETURN AT 7pm

BUS ROUTING AND STOPS

Bus to leave Tipton (MPR) at 7am
Stop for restroom at rest area
Ronald Reagan Library / Dinner In-N-Out
Return to Tipton

USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: World History ties / Visit a museum
great experience

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

We need Mr. Starling to go because of the
1:10 (chaperone/student)

COST \$ 2,200 (bus) / \$480 adults / \$500 dinner = ELCAP \$3,000 + Snack Bar Sales

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES NO HOW MANY 48

CAFETERIA LUNCHES NEEDED FOR ADULTS: YES NO HOW MANY _____

SIGNATURE OF TEACHER IN CHARGE Jay Lange

TRIP AUTHORIZED BY SCHOOL BOARD YES NO

SIGNATURE OF SUPERINTENDENT [Signature]

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) ASES Program GRADE K-8th

CLASSES ATTENDING _____

DATE OF TRIP 3/16/2024 NUMBER OF PUPILS 100 ADULTS 13

DESTINATION Monterrey Bay Aquarium

BUS TO LEAVE SCHOOL AT 6:30 AM RETURN AT 10:00 PM

BUS ROUTING AND STOPS

Depart Tipton at 6:30 AM. Stop by at "Casa de Frutas" for restroom break around 8:00 AM to arrive at Monterey at 10 AM. Load the bus to return at 2 PM and stop at same location for restroom break around 4 PM and arrive to Tipton School at 6 PM.

USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: _____

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ 5,300.00

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES NO _____ HOW MANY 100 BIE lunches

CAFETERIA LUNCHES NEEDED FOR ADULTS: YES NO _____ HOW MANY 10

SIGNATURE OF TEACHER IN CHARGE [Signature]

TRIP AUTHORIZED BY SCHOOL BOARD YES _____ NO _____

SIGNATURE OF SUPERINTENDENT [Signature]



Tiger Pride!

TIPTON ELEMENTARY SCHOOL DISTRICT
APPLICATION FOR USE OF SCHOOL FACILITIES

(APPLICATION MUST BE FILED AT LEAST ONE WEEK IN ADVANCE)

1. NAME OF SPONSORING ORGANIZATION

Girl Scouts of Central California South

2. PERSON RESPONSIBLE Paola Hernandez

ADDRESS 2110 Mars Court Bakersfield CA 93308

DATE OF APPLICATION 2/6/24 **PHONE** 800 490 8653

3. ROOM OR FACILITIES DESIRED Cafeteria / Multipurpose Room

DATE(S) 4/2/24 **TIME(S)** 6pm - 7pm

Tuesday, April 2, 2024

SERVICES OR ITEMS REQUESTED Lunch tables set up as during lunchtimes

approx 30 people in attendance

FACILITIES TO BE USED FOR Girl Scouts Sign Up Night

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 its 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 Paola Hernandez
Superintendent or Designee _____

4. CONSENT CALENDAR: Action items:

4.3 Technology Surplus

4. CONSENT CALENDAR: Action items:

4.4 Library Surplus

Memo

To: Mrs. Bettencourt

From: Megan Rice

Date: February 28, 2024

Re: Library Surplus

Attached is a list of books, library materials, and other educational materials that have been weeded from the library collection or textbook resources due to the fact that these books were torn, missing pages, damaged, irrelevant, out of date, etc.

Weeding Project: This weeding project is in effort to continually make our library collection of better quality resources. This will also allow us to see which areas we may be lacking relevant sources in and create room for the new titles we add each year.

Books that are severely damaged and worn will be disposed of. Those books that are still in readable condition will be offered to teachers and/or students to take home. All of the books listed have been stamped with "discard", our barcode and labels have been removed, and removed from our library system.

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

Thank you,

Megan Rice

Tipton Elementary School Library
Discarded/Weeded Library & School Materials

Title/Author/Number of copies

GUIDED READING

Animal moms and dads / Tarlow, Ellen / 5

Cut down to size at high noon / Sundby,
Scott / 5

Danny and the dinosaur go to camp / Hoff,
Syd / 1

Hawks of the clock / Moriarty, Julie / 4

Look at these trees / Cherrington, Janelle / 5

My scrapbook / Alexander, Francie / 6

Poppleton has fun / Rylant, Cynthia / 5

Turtles take their time / Fowler, Allan / 5

We need the sun / Cherrington, Janelle / 2

BOOKS

Alligator & crocodile rescue: changing the
future for endangered wildlife / Snyder,
Trish

Corduroy goes to the beach / Freeman, Don

Diary of a wimpy kid: double down /
Kinney, Jeff

Holly holiday, the / McDonald. Megan

Outsiders, the / Hinton, S.E. / 44

Wild animals / Fecher, Sarah

5. ADMINISTRATIVE: Action items:

- 5.1** Board Resolution 2023-2024-06 In the Matter of the Adoption of a Fee Justification Study and the Increase in School Facilities Fees and Adoption of CEQA Notice of Exemption

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

In the Matter of)	
)	Resolution No. 2023-2024-06
THE ADOPTION OF A FEE)	
JUSTIFICATION STUDY AND THE)	
INCREASE IN SCHOOL FACILITIES)	
FEES AND ADOPTION OF CEQA)	
<u>NOTICE OF EXEMPTION</u>)	

WHEREAS, Education Code section 17620 authorizes school districts to levy a fee, charge or dedication against any new construction within its boundaries for the purpose of funding the construction or reconstruction of school facilities; and

WHEREAS, the governing board (“Board”) of the Tipton Elementary School District (“District”) has caused a study to be prepared by SchoolWorks entitled 2024 Developer Fee Justification Study (incorporated herein by reference and hereinafter referred to as the “Study”), which identifies the purpose and use for the fee and sets forth a reasonable relationship between the fee to be imposed, the type of development project on which the fee is to be imposed, and the increased school facilities made necessary by virtue of the burden imposed by the development; and

WHEREAS the Tipton Elementary School District (“District”) by agreement with the high school district[s] sharing geographical territory with the District (“Fee-Sharing Agreement”), may levy 66.67 % of the total fees permitted pursuant to Government Code Section 65995 for development in areas in which the District provides school services. The

remaining permitted fees shall be allocated to the high school district(s) within whose boundaries the residential, commercial, or industrial development shall occur; and

WHEREAS, pursuant to the authority of Government Code section 65995, subdivision (b)(3), the fees authorized by Education Code section 17620 have presently been established by the State Allocation Board (“SAB”) in the amount of \$5.17 per square foot for residential development and \$0.84 per square foot for commercial/industrial development; and

WHEREAS based upon the Fee-Sharing Agreement and in accordance with the increased level of fees permitted by the SAB pursuant to Government Code section 65995, the District may levy the following fees, which represent a percentage of the SAB Authorized Fee Amounts

1. \$3.45 per square foot of residential development (66.67% of \$5.17).
2. \$0.56 per square foot of commercial/industrial development (66.67% of \$0.84).

These amounts are justified by the needs of the District alone and do not include the needs of the high school district[s]; and

WHEREAS, Education Code section 17621 specifically exempts the adoption, increase, or imposition of any fee, charge, dedication or other requirement pursuant to Education Code section 17620 from the provisions of the California Environmental Quality Act (“CEQA”)(Pub. Resources Code Section 21000 et seq.); and

WHEREAS, upon a determination that the imposition of school facilities fees under Education Code section 17620 is exempt from CEQA, the District is entitled to file a Notice of Exemption with the County Clerk pursuant to California Code of Regulations, title 14, section 15062.

NOW, THEREFORE, BE IT RESOLVED, that the Board makes the following findings:

1. Prior to the adoption of this resolution (“Resolution”), the Board of the District conducted a public hearing at which oral and/or written presentations were made as part of the Board’s regularly scheduled meeting. Notice of the time and place of the meeting, including a general explanation of the matter to be considered has been published twice in the newspaper in accordance with Government Code sections 66017 and 66018. Additionally, at least 10 days prior to the meeting, the District made all relevant information available to the public indicating the cost, or estimated cost, of the construction or reconstruction of school facilities made necessary by the residential and/or commercial/industrial development to which the fee shall apply.
2. The purpose of the fees is to provide adequate school facilities for the students of the District who will be generated by residential and commercial/industrial development in the District.
3. The fees are to be used to finance the construction and reconstruction of school facilities.
4. There is a reasonable relationship between the need for the imposition of the fee and the types of development projects upon which the fees shall be imposed for the purpose of the construction or reconstruction of school facilities, in that residential, commercial and industrial development will generate students who will attend District schools. These students cannot be housed by the District without additional school facilities, or the reconstruction of existing school

facilities. The fees will be used to fund all, or a portion of, new school facilities, or to reconstruct existing school facilities.

5. There is a reasonable relationship between the amount of the fee and the cost of the additional or reconstructed school facilities attributable to the development upon which the fee shall be imposed, in that the square footage of these developments has a direct relationship to the number of students that will be generated, and thus to the facilities the District must add and/or reconstruct in order to accommodate the additional students.
6. The District maintains a separate capital facilities account, or fund, as required by Government Code section 66006.
7. There are no other adequate sources of funds to meet the District's school facilities needs occasioned by, and resulting from, the construction of new residential and/or commercial/industrial development within the District.

AND BE IT FURTHER RESOLVED that the Board incorporates herein by reference, approves and adopts the Study entitled 2024 Developer Fee Justification Study, prepared by SchoolWorks which documents the need for the school facilities fees.

AND BE IT FURTHER RESOLVED that since the Study justifies fees at or in excess of the SAB Authorized Fee Amounts, the District, in accordance with Education Code sections 17620, et seq., and Government Code sections 65995, et seq., and the Fee-Sharing Agreement, hereby increases fees to the following amounts:

1. \$3.45 per square foot of residential development;
2. \$0.56 per square foot of commercial or industrial development except for Rental Self Storage facilities in which a fee of \$0.15 per square foot is justified.

AND BE IT FURTHER RESOLVED that the amount collected on behalf of both the District and the high school district[s] pursuant to this Resolution shall not exceed a total of \$5.17 per square foot for residential development and \$0.84 per square foot of commercial or industrial development.

AND BE IT FURTHER RESOLVED that the increase in fees shall take effect sixty (60) days after the date of this Resolution.

AND BE IT FURTHER RESOLVED that the Superintendent of the District, or his or her designee, shall give notice of the Board's action herein to all cities and counties with jurisdiction over the territory of the District in accordance with the requirements of Education Code section 17620 and 17621, requesting that no building permits (or, for manufactured homes and mobile homes, certificates of occupancy) be issued on or after the date which is sixty (60) days after the date of this Resolution, without certification from the District that the fee specified herein have been paid. Said notice shall specify that collection of the fees is not subject to the restriction set forth in Government Code section 66007, subdivision (a) but, pursuant to subdivision (b) of that statute, the fees are to be collected prior to issuance of building permits.

AND BE IT FURTHER RESOLVED that developers of commercial or industrial development be provided the opportunity for a hearing to appeal the imposition of the fee on their developments.

AND BE IT FURTHER RESOLVED that nothing contained or expressed in this Resolution shall be construed to affect the District's authority to increase fees, enter into agreements with developers, or otherwise adopt or impose, to the extent permitted by law, additional fees, to fully mitigate the impact of residential and/or commercial/industrial development upon the District's school facilities.

AND BE IT FURTHER RESOLVED that the District's administration is authorized to make expenditures and to incur obligations of the fees for the purposes authorized by law.

AND BE IT FURTHER RESOLVED that the Board hereby finds that the increase in fees hereunder is statutorily exempt from the requirements of CEQA pursuant to Education Code section 17621.

AND BE IT FURTHER RESOLVED that this Board hereby adopts this Resolution and directs the Superintendent, or his or her designee, to file a certified copy of this Resolution, together with all relevant supporting documentation and a map clearly indicating the boundaries of the area subject to the fee, to each city and each county in which the District is situated, pursuant to Education Code section 17621.

This Resolution is adopted this 5th day of March, 2024 by the following vote:

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk of the Governing Board

5. **ADMINISTRATIVE: Action items:**

5.2 Quarterly Board Policy – December 2023

Bylaw 9321: Closed Session

Status: DRAFT

Original Adopted Date: 03/01/2022

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

Each agenda shall contain a general description of each closed session item to be discussed at the meeting as required by law and provided in the accompanying Exhibit (1). (Education Code 35145, Government Code 54954.2, 54954.5, 54957)

In the open session preceding the closed session, the Board shall disclose the items to be discussed in closed session as specified in this bylaw. The Board may either state the information on the agenda or refer the public to the item(s) as listed by number or letter on the agenda. In the closed session, the Board may consider only those items covered in its statement. (Government Code 54957, 54957.7)

After the closed session, the Board shall reconvene in open session before adjourning the meeting and, when applicable, shall publicly disclose any actions taken in the closed session, the votes or abstentions thereon, and other disclosures as specified in this bylaw. Such reports may be made in writing or orally at the location announced in the agenda for the closed session as required by law and provided in the accompanying Exhibit (2). (Education Code 32281; Government Code 54957.1, 54957.7)

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

Confidentiality

A Board member shall not disclose confidential information received in closed session unless the Board authorizes the disclosure of that information or the information has been publicly reported by the District. (Government Code 54963)

The Board shall not disclose any information that is protected by state or federal law. In addition, no victim or alleged victim of tortious sexual conduct or child abuse shall be identified in any Board agenda, notice, announcement, or report required by the Brown Act, unless the identity of the person has previously been publicly disclosed. (Government Code 54957.7, 54961)

Personnel Matters: Appointment, Employment, Performance Evaluation, or Discipline/Dismissal/Release

The Board may hold a closed session under the "personnel exception" to consider the appointment, employment, performance evaluation, discipline, dismissal, or change in employment status of an employee. Such a closed session shall not include discussion or action on proposed compensation except for a reduction of compensation that results from the imposition of discipline. (Government Code 54957, 54957.1)

Personnel Matters: Specific Complaints or Charges

The Board may hold a closed session to hear complaints or charges brought against an employee, unless the employee who is the subject of the complaint requests an open session. Before the Board holds a closed session on specific complaints or charges brought against an employee, the Superintendent or designee shall ensure that the employee receives written notice of the right to have the complaints or charges heard in open session. This notice

shall be delivered personally or by mail at least 24 hours before the time of the closed session. (Government Code 54957)

Personnel Matters: Application for Early Withdraw of Funds in Deferred Compensation Plan

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

Negotiations/Collective Bargaining

The Board may meet in closed session to review the Board's position and/or instruct its designated representative(s) regarding salaries, salary schedules, or compensation paid in the form of fringe benefits of its represented and unrepresented employees, and, for represented employees, any other matter within the statutorily provided scope of representation. A closed session regarding salaries, salary schedules, or compensation paid in the form of fringe benefits may include discussions of the district's available funds and funding priorities, but only insofar as they relate to providing instructions to the Board's designated representative. Final action on the proposed compensation of one or more unrepresented employees shall not be taken in closed session. (Government Code 54957.6)

The Board also may meet in closed session with a state conciliator who has intervened in proceedings regarding any of the purposes enumerated in Government Code 54957.6.

Pursuant to Government Code 54957.1, approval in closed session of an agreement regarding labor negotiations with represented employees pursuant to Government Code 54957.6 shall be reported after the agreement is final and has been accepted or ratified by the other party. However, the Board may, at its sole discretion, vote on such an agreement in open session. (Government Code 54957.1)

Pursuant to Government Code 3549.1, the Board may, without following the requirements of the Brown Act, meet in closed session exclusively for the purpose of discussing its position regarding any matter within the scope of representation or for the purpose of instructing its designated representatives. The Board shall not discuss any other item at any such closed session. (Government Code 3549.1)

Matters Related to Students

If a public hearing would lead to the disclosure of confidential student information such as grades or discipline information, the Board shall meet in closed session to consider a suspension, disciplinary action, any other action against a student except expulsion, or a challenge to a student record. At least 72 hours prior to the start of the meeting of which the closed session is a part, the Superintendent or designee, on behalf of the Board, shall, in writing, by registered or certified mail or by personal service, notify the student and the student's parent/guardian of the intent of the Board to hear the item in closed session. If a written request for open session is received from the student or the student's parents/guardians within 48 hours of receiving the notice, the meeting shall be public, except that any discussion at that meeting which may be in conflict with the right to privacy of any other student shall remain in closed session. (Education Code 35146, 48912, 49070)

If the Board conducts an expulsion hearing pursuant to Board Policy 5144.1 - Suspension and Expulsion/Due Process, the Board shall do so in closed session unless the student submits a written request at least five days before the date of the hearing that the hearing be held in open session. Regardless of whether the expulsion hearing is conducted in open or closed session, the Board shall meet in closed session for the purpose of deliberating and determining whether the student should be expelled. (Education Code 48918)

In order to protect student privacy rights provided in 20 USC 1232g or other applicable laws, the identity of a student shall not be listed in the agenda and, unless the item is heard in open session, shall not be included in any report after closed session. Additionally, a student matter shall be listed in the open session portion of the agenda with the same description and numbering system as it was on the closed session portion of the agenda.

Security Matters

The Board may meet in closed session with the Governor, Attorney General, District Attorney, district legal counsel, sheriff or chief of police, or their respective deputies, or a security consultant or a security operations manager, on matters posing a threat to the security of public buildings; to the security of essential public services, including water, drinking water, wastewater treatment, natural gas service, and electric service; or to the public's right of access to public services or public facilities. Such discussions may be held in closed session during an emergency meeting called pursuant to Board Bylaw 9320 - Meetings and Notices and Board Bylaw/Exhibit (1) 9323.2 - Actions By The Board.

The Board may also meet in closed session to consult with law enforcement officials on the development of a plan for tactical responses to criminal incidents and to approve the plan. (Education Code 32281)

Real Property Negotiations

The Board may meet in closed session with its real property negotiator prior to the purchase, sale, exchange, or lease of real property by or for the district in order to grant its negotiator authority regarding the price and terms of payment for the property. (Government Code 54956.8)

Anticipated Litigation/Initiation of Litigation

Based on the advice of its legal counsel, the Board may hold a closed session to confer with or receive advice from its legal counsel regarding anticipated litigation or whether to initiate litigation when discussion of either matter in open session would prejudice the district's position with respect to such litigation. For this purpose, "litigation" means any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

Litigation is considered to be "anticipated" when, in the Board's opinion based on the advice of its legal counsel regarding the existing facts and circumstances, there is a significant exposure to litigation against the district or against a district officer or employee based on prior or prospective activities or alleged activities during and potentially during the course and scope of that office or employment. (Government Code 54956.9)

Existing facts and circumstances are limited to the following: (Government Code 54956.9)

1. Facts and circumstances that might result in litigation against the district but which the district believes are not yet known to potential plaintiff(s)
2. Facts and circumstances including, but not limited to, an accident, disaster, incident, or transactional occurrence which might result in litigation against the district, which are already known to potential plaintiff(s)
3. The receipt of a claim pursuant to the Government Claims Act or a written threat of litigation from a potential plaintiff
4. A threat of litigation made by a person in an open meeting on a specific matter within the responsibility of the Board
5. A threat of litigation made by a person outside of an open meeting on a specific matter within the responsibility of the Board, provided that the district official or employee receiving knowledge of the threat made a record of the statement before the meeting

Each agenda item related to anticipated litigation shall only contain one such matter. For an anticipated litigation item that is anticipated based on Items #2, #3, or #5 above, the agenda item shall also include the facts or circumstances that might result in litigation, the claim or written threat of litigation, or the record of the threat. However, the agenda item shall not identify the alleged victim of unlawful or tortious sexual conduct or anyone making the threat on the alleged victim's behalf, or identify a public employee who is the alleged perpetrator of any unlawful or tortious conduct upon which a threat of litigation is based, unless the identity of the person has been publicly disclosed. (Government Code 54956.9)

Existing Litigation

Based on the advice of its legal counsel, the Board may hold a closed session to confer with or receive advice from its legal counsel regarding existing litigation when discussion of the matter in open session would prejudice the district's position with respect to such litigation. Litigation is considered to be "existing" when the district has been named a party to the litigation or a district officer or employee has been named a party to the litigation based on prior or prospective activities or alleged activities during the course and scope of that office or employment, including litigation in which involves whether an activity is outside the course and scope of the office or employment. For this purpose, "litigation" means any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

Tort, Public, or Workers' Compensation Liability

The Board may meet in closed session to discuss a claim for the payment of tort liability losses, public liability losses, or workers' compensation liability incurred by a joint powers agency (JPA) formed for the purpose of insurance pooling or self-insurance authority of which the district is a member. (Government Code 54956.95)

Joint Powers Agency Issues

When the board of the JPA has so authorized and upon advice of district legal counsel, the Board may meet in closed session in order to receive, discuss, and take action concerning information that has direct financial or liability implications for the district and that was obtained in a closed session of a JPA of which the district is a member. During the Board's closed session, a Board member serving on the JPA board may disclose confidential information acquired during a closed session of the JPA to fellow Board members. (Government Code 54956.96))

Review of Audit Report from California State Auditor's Office

Upon receipt of a confidential final draft audit report from the California State Auditor's Office and before the report has been made public, the Board may meet in closed session to discuss its response to that report. After public release of the report from the California State Auditor's Office, any Board meeting to discuss the report shall be conducted in open session, unless exempted from that requirement by some other provision of law. (Government Code 54956.75)

Review of Assessment Instruments

The Board may meet in closed session to review the contents of any student assessment instrument approved or adopted for the statewide testing system. Before any such meeting, the Board shall agree by resolution to accept any terms or conditions established by the State Board of Education for this review. (Education Code 60617)

Exhibit 9321-E(1): Closed Session

Status: DRAFT

Original Adopted Date: Pending

BOARD MEETING AGENDA DESCRIPTIONS FOR CLOSED SESSION ITEMS

The Governing Board meeting agenda shall include the following description of a closed session item, as applicable:

Personnel Matters

PUBLIC EMPLOYEE APPOINTMENT
Government Code 54957

Title: _____
(Specify position to be filled)

PUBLIC EMPLOYMENT
Government Code 54957

Title: _____
(Specify position to be filled)

PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Government Code 54957

Title: _____
(Specify title of employee being evaluated)

PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
Government Code 54957
(Due to employee privacy rights, no additional information may be provided.)

SPECIFIC COMPLAINT OR CHARGE AGAINST EMPLOYEE
Government Code 54957
(Due to employee privacy rights, no additional information may be provided.)

EMPLOYEE APPLICATION FOR EARLY WITHDRAWAL OF FUNDS IN DEFERRED COMPENSATION PLAN
Government Code 54957.10
(No additional information may be provided.)

Negotiations/Collective Bargaining

CONFERENCE WITH LABOR NEGOTIATORS
Government Code 54957.6

District-Designated Representatives: _____
(Specify names of representatives attending the closed session. If circumstances necessitate the absence of a specified designated representative, an agent or designee may participate in place of the absent representative as long as the name of the agent or designee is announced at an open session held prior to the closed session.)

Employee Organization: _____
(Specify name of employee organization with which negotiations are being held.)

or

Unrepresented Employee(s): _____
(Specify position of unrepresented employee(s) who are the subject of the negotiations.)

Matters Related to Students

STUDENT SUSPENSION/OTHER DISCIPLINARY ACTION

Education Code 35146

Tracking/Identification Number: _____

(Due to student privacy rights, no additional information may be provided. The district may use other means to identify the student for record-keeping purposes.)

STUDENT EXPULSION

Education Code 48912

Tracking/Identification Number: _____

(Due to student privacy rights, no additional information may be provided. The district may use other means to identify the student for record-keeping purposes.)

STUDENT GRADE CHANGE APPEAL

Education Code 49070

Tracking/Identification Number: _____

(Due to student privacy rights, no additional information may be provided. The district may use other means to identify the student for record-keeping purposes.)

CONFIDENTIAL STUDENT MATTER

Action Under Consideration: _____

(If the Board is considering a confidential student matter other than those listed above, specify type of action.)

Tracking/Identification Number: _____

(Due to student privacy rights, no additional information may be provided. The district may use other means to identify the student for record-keeping purposes.)

Security Matters

THREAT TO PUBLIC SERVICES OR FACILITIES

Government Code 54957

Consultation With: _____

(Specify name of law enforcement agency and title of officer, or name of applicable agency representative and title, with whom the Board will consult.)

DEVELOPMENT/APPROVAL OF TACTICAL RESPONSE PLAN

Education Code 32281

Consultation With: _____

(Specify name of law enforcement agency and title of officer, or name of applicable agency representative and title, with whom the Board will consult.)

Real Property Negotiations

CONFERENCE WITH REAL PROPERTY NEGOTIATORS

Government Code 54956.8

Property: _____

(Specify street address or, if no street address, the parcel number or other unique reference of the real property under negotiation.)

District Negotiator: _____

(Specify names of negotiators attending the closed session. If circumstances necessitate the absence of a specified negotiator, an agent or designee may participate in place of the absent negotiator as long as the name of the agent or designee is announced at an open session held prior to the closed session.)

Party With Whom District Is Negotiating: _____

(Specify name of party, not agent.)

Under Negotiation: _____
(Specify whether instruction to negotiator will concern price, terms of payment, or both.)

Anticipated Litigation/Initiation of Litigation

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
Significant exposure to litigation pursuant to Government Code 54956.9(d)(2) or (3)

(If applicable) Existing Facts And Circumstances:

CONFERENCE WITH LEGAL COUNSEL - INITIATION OF LITIGATION
Initiation of litigation pursuant to Government Code 54956.9(d)(4)

(If applicable) Existing Facts And Circumstances:

Existing Litigation

CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
Government Code 54956.9(d)(1)

Name Of Case: _____
(Specify by reference to claimant's name, names of parties, or case or claim numbers.)

or

Case name unspecified, as identification of the case would jeopardize service of process or existing settlement negotiations

Tort, Public, or Workers' Compensation Liability

LIABILITY CLAIMS
Government Code 54956.95

Name Of Claimant(s): _____
(Specify name, except when the claimant is a victim or alleged victim of tortious sexual conduct or child abuse unless the identity of the person has been publicly disclosed.)

Name Of Agency Against Which Claim Is Made: _____

Joint Powers Authority Issues

INFORMATION FROM A JOINT POWERS AGENCY WITH DIRECT FINANCIAL OR LIABILITY IMPLICATIONS FOR DISTRICT
Government Code 54956.96

Name Of JPA: _____

Discussion Will Concern: _____
(Specify closed session description used by the JPA.)

Name Of District Representative On JPA board: _____

Review of Audit from State Auditor's Office

AUDIT BY CALIFORNIA STATE AUDITOR'S OFFICE

Government Code 54956.75

(No additional information is required.)

Review of Assessment Instruments

REVIEW OF STUDENT ASSESSMENT INSTRUMENT

Education Code 60617

(Reference resolution in which board agreed to accept the terms or conditions established by rules and regulations of the State Board of Education.)

Exhibit 9321-E(2): Closed Session

Status: DRAFT

Original Adopted Date: Pending

REPORTS OF CLOSED SESSION ACTIONS

Following a closed session during any Governing Board meeting, the Board shall reconvene in open session to present, orally or in writing, a report of any of the following actions taken during the closed session, as applicable:

Personnel Matters

PUBLIC EMPLOYEE APPOINTMENT

Title: _____
(Specify position to be filled)

Appointment Made: (Yes; otherwise no action taken)

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

PUBLIC EMPLOYMENT

Title: _____
(Specify position to be filled)

Decision to Employ: (Yes; otherwise no action taken)

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Title: _____
(Specify title of employee being evaluated)

(If applicable) Board evaluated an employee in the above listed position.

PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

Title: _____
(Specify position affected)

(If applicable) Decision to Dismiss/Release: (Yes; otherwise no action taken)

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____

(Enter names of Board members)

SPECIFIC COMPLAINT OR CHARGE AGAINST EMPLOYEE

(If applicable) Board heard/discussed a specific complaint or charge against an employee.

EMPLOYEE APPLICATION FOR EARLY WITHDRAWAL OF FUNDS IN DEFERRED COMPENSATION PLAN

(If applicable) Board received/discussed an employee's application for early withdrawal of funds in deferred compensation plan.

Negotiations/Collective Bargaining

(If applicable) Agreement Reached With: _____
(Specify Employee Organization)

Ayes: _____

Nays: _____

Abstentions: _____

Absent: _____

Recused: _____

(Enter names of Board members)

Matters Related to Students

STUDENT SUSPENSION/OTHER DISCIPLINARY ACTION

Tracking/Identification Number: _____

(If applicable) Board heard/discussed this matter and will vote in open session as indicated in the agenda.

STUDENT EXPULSION

Tracking/Identification Number: _____

(If applicable) Board heard/discussed this matter and will vote in open session as indicated in the agenda.

STUDENT GRADE CHANGE APPEAL

Tracking/Identification Number: _____

(If applicable) Board heard/discussed this matter.

CONFIDENTIAL STUDENT MATTER

Action Under Consideration: _____

Tracking/Identification Number: _____

(If applicable) Board heard/discussed this matter.

Security Matters

THREAT TO PUBLIC SERVICES OR FACILITIES

(If applicable) Board consulted with: _____

(Specify name of law enforcement agency and title of officer, or name of applicable agency representative and title, with whom the Board will consult.)

DEVELOPMENT/APPROVAL OF TACTICAL RESPONSE PLAN

(If applicable) Board approved a Tactical Response Plan.

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

Real Property Negotiations

(If applicable) Board approved an agreement concluding real estate negotiations and the agreement is final.

Substance Of Agreement: _____

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

Anticipated Litigation/Initiation of Litigation

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

(If applicable) Board has given approval to legal counsel to defend the district against anticipated litigation.

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

or

(If applicable) Board approved an agreement concluding this matter and the agreement is final.

Adverse Party(s): _____

Substance Of Agreement: _____

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

CONFERENCE WITH LEGAL COUNSEL - INITIATION OF LITIGATION

(If applicable) Board has given approval to legal counsel to initiate litigation.

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____

Recused: _____
(Enter names of Board members)

or

(If applicable) Board approved an agreement concluding this matter and the agreement is final.

Adverse Party(s): _____

Substance Of Agreement: _____

Ayes: _____

Nays: _____

Abstentions: _____

Absent: _____

Recused: _____

(Enter names of Board members)

Existing Litigation

CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION

(If applicable) Board has given approval to legal counsel to defend the district, seek or refrain from seeking appellate review or relief, or to enter as an amicus curiae in this litigation.

Ayes: _____

Nays: _____

Abstentions: _____

Absent: _____

Recused: _____

(Enter names of Board members)

or

(If applicable) Board approved an agreement concluding this litigation and the agreement is final.

Substance Of Agreement: _____

Ayes: _____

Nays: _____

Abstentions: _____

Absent: _____

Recused: _____

(Enter names of Board members)

Tort, Public, or Workers' Compensation Liability

LIABILITY CLAIMS

(If applicable) Board approved disposing of this claim and that disposition is final.

Substance Of Claim, Including Amount Of Payment To Claimant: _____

Ayes: _____

Nays: _____

Abstentions: _____

Absent: _____

Recused: _____

(Enter names of Board members)

Joint Powers Agency Issues

INFORMATION FROM A JOINT POWERS AGENCY WITH DIRECT FINANCIAL OR LIABILITY IMPLICATIONS FOR DISTRICT

(If applicable) Board heard/discussed this matter.

Review of Audit from State Auditor's Office

AUDIT BY CALIFORNIA STATE AUDITOR'S OFFICE

(If applicable) Board heard/discussed this matter.

Review of Assessment Instruments

REVIEW OF STUDENT ASSESSMENT INSTRUMENT

(If applicable) Board reviewed the assessment in compliance with the applicable board resolution.

Policy 0460: Local Control And Accountability Plan

Status: DRAFT

Original Adopted Date: 02/05/2019 | **Last Revised Date:** 03/07/2023

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

The Board shall adopt a districtwide local control and accountability plan (LCAP) and an annual update to the LCAP, based on the most up-to-date template adopted by the State Board of Education (SBE), that addresses the state priorities in Education Code 52060 and any local priorities adopted by the Board. The LCAP and the annual update shall be adopted or updated, as required, on or before July 1 of each year. (Education Code 52060, 52064; 5 CCR 15494-15497)

The LCAP and the annual update shall focus on improving outcomes for all students, particularly those who are "unduplicated students" or are part of any numerically significant student subgroup that is at risk of or is underperforming. (Education Code 52060, 52064)

An "unduplicated student" is a student who is eligible for free or reduced-price meals, who is an English learner, or who is a foster youth, as defined in Education Code 42238.01. (Education Code 42238.02)

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

Beginning July 1, 2025, if the district is identified by the California Department of Education (CDE) as needing an improvement plan pursuant to 34 CFR 300.600-300.647, the Board shall adopt, and update on an annual basis, an Individual with Disabilities Education Act (IDEA) Addendum, based on the template adopted by SBE. However, if the district adopts an improvement plan after being identified, but before July 1, 2025, the IDEA Addendum shall be developed upon expiration of the adopted improvement plan, but no later than July 1, 2028, whichever occurs first. The IDEA addendum shall be developed, reviewed, and approved in conjunction with and in the same manner as the LCAP and the annual update, and shall be submitted to CDE within 15 days of adoption by the Board. (Education Code 52064.3)

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

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

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

Advisory Committees

The Board shall establish a parent advisory committee, which shall be composed of a majority of parents/guardians and shall include parents/guardians of unduplicated students and parents/guardians of students with disabilities. (Education Code 52063; 5 CCR 15495)

Whenever district enrollment includes at least 15 percent English learners, with at least 50 students who are English

learners, the Board shall establish an English learner parent advisory committee, which shall be composed of a majority of parents/guardians of English learners. (Education Code 52063; 5 CCR 15495)

Beginning July 1, 2024, unless a student advisory committee is established to provide advice to the Board and Superintendent, two students shall be included as full members of the parent advisory committee. The students shall serve for a renewable term of one full school year. (Education Code 52063)

Student members of the parent advisory committee or the student advisory committee shall represent the diversity of the district's students, including geographical, socioeconomic, cultural, physical, and educational diversity, and particular effort shall be made to reach out to at-risk or disadvantaged students to serve as members of such committees. (Education Code 52063)

The Superintendent or designee shall present the LCAP and the annual update to each of these committee(s) before they are submitted to the Board for adoption, and shall respond in writing to comments received from the committee(s).

LCAP Development and Consultation

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

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

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

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

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

The Board shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the LCAP and the annual update. The public hearing shall be held at the same meeting as the budget hearing required pursuant to Education Code 42127 and Board Policy 3100 - Budget. (Education Code 52062)

Adoption and Submission

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

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

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

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

Revisions

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

Monitoring Progress and Complaints

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

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

Technical Assistance

If the district's LCAP and the annual update are not approved, the district shall accept technical assistance or other intervention that may be required pursuant to Education Code 52071.

Regulation 0460: Local Control And Accountability Plan

Status: DRAFT

Original Adopted Date: 02/05/2019 | **Last Revised Date:** 03/07/2023

Goals and Actions Addressing State and Local Priorities

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

1. A description of the annual goals established for all students and for each numerically significant subgroup as defined in Education Code 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, long-term English learners, students with disabilities, foster youth, and students experiencing homelessness. The LCAP shall identify goals for each of the following state priorities:
 - a. The degree to which district teachers are appropriately assigned in accordance with Education Code 44258.9 and fully credentialed in the subject areas and for the students they are teaching; every district student has sufficient access to standards-aligned instructional materials as determined pursuant to Education Code 60119; and school facilities are maintained in good repair as specified in Education Code 17002
 - b. Implementation of the academic content and performance standards adopted by the State Board of Education (SBE), including how the programs and services will enable English learners to access the Common Core State Standards and the English language development standards for purposes of gaining academic content knowledge and English language proficiency
 - c. Parent/guardian involvement and family engagement, including efforts the district makes to seek parent/guardian input in district and school site decision making and how the district will promote parent/guardian participation in programs for unduplicated students, as defined in Education Code 42238.02 and Board policy, and students with disabilities
 - d. Student achievement, as measured by all of the following as applicable:
 - i. Statewide assessments of student achievement
 - ii. The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University; have successfully completed career technical education (CTE) sequences or programs of study that align with SBE-approved career technical education standards and frameworks, including, but not limited to, those described in Education Code 52302, 52372.5, or 54692; and have successfully completed both college entrance courses and CTE sequences or programs
 - iii. The percentage of English learners who make progress toward English proficiency as measured by the SBE-certified assessment of English proficiency
 - iv. The English learner reclassification rate
 - v. The percentage of students who have passed an Advanced Placement examination with a score of 3 or higher
 - vi. The percentage of students who demonstrate college preparedness in the Early Assessment Program pursuant to Education Code 99300-99301
 - e. Student engagement, as measured by school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, and high school graduation rates, as applicable
 - f. School climate, as measured by student suspension and expulsion rates and other local measures, including surveys of students, parents/guardians, and teachers on the sense of safety and school connectedness, as applicable

- g. The extent to which students have access to and are enrolled in a broad course of study that includes all of the subject areas described in Education Code 51210 and 51220, as applicable, including the programs and services developed and provided to unduplicated students and students with disabilities, and the programs and services that are provided to benefit these students as a result of supplemental and concentration grant funding pursuant to Education Code 42238.02 and 42238.03
 - h. Student outcomes, if available, in the subject areas described in Education Code 51210 and 51220, as applicable
 2. Any goals identified for any local priorities established by the Governing Board.
 3. A description of the specific actions the district will take during each year of the LCAP to achieve the identified goals, including the enumeration of any specific actions necessary for that year to correct any deficiencies in regard to the state and local priorities specified in Items #1-2 above. Such actions shall not supersede provisions of existing collective bargaining agreements within the district.

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

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

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

Increase or Improvement in Services for Unduplicated Students

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

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

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

Timeline

By February 28 of each year, the Superintendent or designee shall provide a report to the Board on the annual update and the budget overview for parents/guardians. The report, which shall be presented to the Board at a regular meeting, shall include all available midyear outcome data related to metrics identified in the current year's LCAP and all available midyear expenditure and implementation data on all actions identified in the current year's LCAP. (Education Code 52062)

By May 15, but in no event later than May 31, the Superintendent or designee shall present the drafts of the LCAP and the annual update to the committees listed in the accompanying board policy for review and comment and shall provide each committee with a reasonable date by which each committee shall provide comments on the drafts. The Superintendent or designee shall respond in writing to comments received from the committee(s) no later than the public hearing on the LCAP and the annual update.

At the same time as the drafts of the LCAP and the annual update are presented to these committees, the Superintendent or designee shall notify members of the public of the opportunity to submit written comments regarding the specific actions and expenditures proposed to be included in the LCAP. The notification shall be provided using the most efficient method of notification possible, which may not necessarily include producing printed notices or sending notices by mail. The notification shall also provide the deadline by which all written comments must be received, which shall be no later than the deadline for comments from the committee(s). All such written notifications shall be provided in the primary language of parents/guardians when required by Education Code 48985. (Education Code 52062)

Availability

The Superintendent or designee shall prominently post the LCAP, any updates or revisions to the LCAP, the annual update, the IDEA Addendum as applicable, and the local control funding formula budget overview for parents/guardians on the homepage of the district's website and the performance overview portion of the Dashboard. (Education Code 52064.1, 52064.3, 52065)

Policy 0500: Accountability

Status: DRAFT

Original Adopted Date: 12/05/2017

The Governing Board recognizes its responsibility to ensure accountability to the public for the performance of the district and each district school. The Board shall regularly review the effectiveness of district programs, personnel, and fiscal operations, with a focus on the capacity to improve student achievement. The Board shall establish appropriate processes and measures to monitor results and to evaluate progress toward accomplishing the district's vision and goals set forth in the local control and accountability plan (LCAP).

District and school performance shall be annually evaluated based on multiple measures specified in the California Accountability and Continuous Improvement System as reported on the California School Dashboard.

The district and each district school shall demonstrate comparable improvement in academic achievement for all numerically significant student subgroups. Numerically significant subgroups include ethnic subgroups, socioeconomically disadvantaged students, English learners, long-term English learners, students with disabilities, foster youth, and students experiencing homelessness, when the subgroup consists of at least 30 students with a valid test score or 15 foster youth, long-term English learners, or students experiencing homelessness. (Education Code 52052)

The Superintendent shall provide regular reports to the Board and the public regarding district and school performance. Opportunities for feedback from students, parents/guardians, staff, and community members shall be made available as part of any review and evaluation of district programs and operations and as part of the development or annual update of the LCAP.

Evaluation results may be used as a basis for revising district or school goals, updating the LCAP or other comprehensive plans, identifying and developing strategies to address disparities in achievement among student subgroups, implementing programmatic changes, determining the need for additional support and assistance, awarding incentives or rewards, and establishing other performance-based consequences.

The district shall accept technical assistance or other intervention that may be required pursuant to Education Code 52071 or 52072. If the County Superintendent of Schools is required to provide technical assistance to the district, the district shall accept the technical assistance by providing timely documentation to, and maintaining regular communication with, the County Superintendent. (Education Code 52071)

Policy 0520: Intervention In Underperforming Schools

Status: DRAFT

Original Adopted Date: 12/17/2019

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

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

1. Identifying the district's strengths and weaknesses in regard to state priorities addressed in the LCAP, including collaboration between the district and County Superintendent to review performance data on the state and local indicators included in the California School Dashboard, educator qualifications data, and other relevant local data and to identify effective, evidence-based programs or practices that address any areas of weakness
2. Identifying student subgroups that are low performing or experiencing significant disparities from other subgroups as identified on the California School Dashboard in order to identify and implement effective programs and practices to improve the outcomes and opportunities for these students
3. Securing assistance from an academic, programmatic, or fiscal expert, or team of experts, to identify and implement effective programs and practices that are designed to improve performance in any areas of weakness identified by the district
4. Identifying areas of strengths and weaknesses in the identified goals, actions, and services addressed in the LCAP, with a particular focus on those areas considered to be contributing toward meeting the increased or improved services requirement and all required goals
5. Reviewing the district's data management policies and collection and submission processes, including monitoring and oversight of the student information system, to ensure the submission of accurate data according to the processes and timelines established by the California Department of Education (CDE)

In the event that the County Superintendent requires the district to receive technical assistance based on a determination that one or more numerically significant student subgroups in a district school meet the performance criteria established pursuant Education Code 52064.5, the district shall, for a minimum of two years, maintain regular communication with, and provide timely documentation to, the County Superintendent regarding the district's completion of the activities listed in Items #1-5 above, or substantially similar activities. (Education Code 52071)

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

The district shall consider any recommendations from the California Collaborative for Educational Excellence in order to accomplish the goals set forth in the district's LCAP. (Education Code 52071, 52072, 52074)

If the Superintendent of Public Instruction (SPI) identifies the district as needing intervention, the district shall cooperate with any action taken by the SPI or any academic advisor appointed by the SPI, which may include one or more of the following: (Education Code 52072.1)

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

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

Policy 1431: Waivers

Status: DRAFT

Original Adopted Date: 03/08/2005 | **Last Revised Date:** 12/17/2019

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

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

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

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

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

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

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

Policy 3400: Management Of District Assets/Accounts

Status: DRAFT

Original Adopted Date: 11/06/2007

The Governing Board recognizes its fiduciary responsibility to effectively manage and safeguard the district's assets and resources in order to help achieve the district's goals for student learning. The Superintendent or designee shall establish and maintain an accurate, efficient financial management system that enhances the district's ability to meet its fiscal obligations, produces reliable financial reports, and complies with laws, regulations, policies, and procedures. The Superintendent or designee shall ensure that the district's accounting system provides ongoing internal controls and meets generally accepted accounting standards as specified by the California Department of Education and, as appropriate, the Governmental Accounting Standards Board (GASB). When required by law or as directed by the Board, and in accordance with Board Policy and Administrative Regulation 3460 - Financial Reports and Accountability, the Superintendent or designee shall submit to the Board reports of the district's financial status.

Capital Assets

The Superintendent or designee shall develop a system to accurately identify and value district assets in order to help ensure financial accountability and to minimize the risk of loss or misuse. District assets with a useful life of more than one year and an initial acquisition cost of \$5,000 or more shall be considered capital assets. The Superintendent or designee shall determine the estimated useful life of each capital asset and shall calculate and report the estimated loss of value or depreciation during each accounting period for all capital assets.

Internal Controls/Fraud Prevention

The Board expects Board members, employees, consultants, vendors, contractors, and other parties maintaining a business relationship with the district to act with integrity and due diligence in dealings involving the district's assets and fiscal resources.

Board members and district employees involved in the making of contracts on behalf of the district shall comply with the district's conflict of interest policy as specified in Board Bylaw 9270 - Conflict of Interest.

The Superintendent or designee shall develop internal controls which aid in the prevention and detection of fraud, financial impropriety, or irregularity within the district, assist with effective and efficient operation of the district, produce reliable financial information, and ensure compliance with all applicable laws and regulations. These internal controls may include, but are not limited to, segregating and monitoring employee duties relating to authorization, custody of assets, and recording or reporting of transactions; providing detailed, written job descriptions explaining the segregation of functions; adopting an integrated financial system; developing timely reconciliations of budgets, ledgers, and accounts; conducting background checks on business office employees; and requiring continuous in-service training for business office staff and board members on the importance of fraud prevention, financial management, budget, and governance.

All employees shall be alert for any indication of fraud, financial impropriety, or irregularity within their area of responsibility. Any employee who suspects fraud, impropriety, or irregularity shall immediately report those suspicions to the employee's immediate supervisor and/or the Superintendent or designee. In addition, the Superintendent or designee shall establish a method for employees and outside persons to anonymously report any suspected instances of fraud, impropriety, or irregularity.

The Superintendent or designee shall have primary responsibility for any necessary investigations of suspected fraud, impropriety, or irregularity, in coordination with legal counsel, the district's auditors, the Fiscal Crisis and Management Assistance Team (FCMAT), law enforcement agencies, or other governmental entities, as appropriate.

The Superintendent or designee shall provide regular reports to the Board on the status of the district's internal control procedures and recommend any necessary revisions to related Board policies or administrative regulations.

Regulation 3400: Management Of District Assets/Accounts

Status: DRAFT

Original Adopted Date: 05/03/2005

Accounts

The district's accounting system shall fully comply with the definitions, instructions and procedures set forth in the California Department of Education (CDE) School Accounting Manual. (Education Code 41010)

The district shall utilize CDE's standardized account code structure (SACS) software to develop financial reports. The district's accounting system shall comply with generally accepted accounting principles prescribed by the Governmental Accounting Standards Board (GASB) and meet other state and federal reporting guidelines.

The Superintendent or designee shall ensure that funds are encumbered in the district accounting records immediately after an expenditure is committed for subsequent payment.

Fraud and Misappropriation of Funds

Fraud, financial improprieties, or irregularities include but are not limited to:

1. Forgery or unauthorized alteration of any document or account belonging to the district
2. Forgery or unauthorized alteration of a check, bank draft, or any other financial document
3. Misappropriation of funds, securities, supplies, or other assets
4. Impropriety in the handling of money or reporting of financial transactions
5. Profiteering as a result of insider knowledge of district information or activities
6. Disclosing confidential and/or proprietary information to outside parties
7. Disclosing investment activities engaged in or contemplated by the district
8. Accepting or seeking anything of material value from contractors, vendors, or persons providing services or materials to the district
9. Destroying, removing, or inappropriately using of records, furniture, fixtures, or equipment
10. Failing to provide financial records to authorized state or local entities
11. Overstating income, expenses, or misreporting time
12. Failing to report a conflict of interest
13. Any other dishonest or fraudulent act

District Investigation

The Superintendent or designee shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. All employees involved in the investigation shall be advised to keep information about the investigation confidential.

If an investigation substantiates the occurrence of a fraudulent activity, the Superintendent or designee shall issue a report to appropriate personnel and to the Governing Board. The final disposition of the matter, any decision to file a criminal complaint or refer the matter to the appropriate law enforcement and/or regulatory agency for independent investigation, and discussing or disclosing the result of any investigation shall be made in consultation with legal counsel.

County Office of Education Investigation

The district shall cooperate with the County Superintendent of Schools, Fiscal Crisis and Management Assistance Team (FCMAT), law enforcement, or other governmental entities that conduct a fraud investigation, in accordance with law. (Education Code 1241.5)

Policy 5116.2: Involuntary Student Transfers

Status: DRAFT

Original Adopted Date: Pending

While the Governing Board desires to enroll students in the district school of their choice, it recognizes that circumstances sometimes necessitate the involuntary transfer of a student to another school or program in the district.

The Superintendent or designee shall develop procedures to facilitate the involuntary transfer of such students.

As applicable and as permitted by law, the Superintendent or designee shall review all educational options for which the student is eligible, the student's academic progress and needs, the enrollment capacity at the schools or programs to which the student could be involuntarily transferred, and the availability of support services and other resources.

The Superintendent or designee shall ensure that involuntary transfers are made in a non-discriminatory manner as specified in Board Policy 0410 - Nondiscrimination In District Programs And Activities.

Involuntary Transfer of a Student Convicted of Violent Felony or Misdemeanor Related to Possession of Firearms

A student may be transferred to another district school if the student is convicted of a violent felony, as defined in Penal Code 667.5(c), or a misdemeanor listed in Penal Code 29805 and is enrolled at the same school as the victim of the crime for which the student was convicted. However, before recommending such a transfer, the Superintendent, the principal, or other designee shall notify the student and the student's parent(s)/guardian(s) of the right to request a meeting with the principal or designee and shall attempt to resolve the conflict using restorative justice, counseling, or other such services. Participation of the victim in any conflict resolution program shall be voluntary, and the victim shall not be subjected to any disciplinary action for refusing to participate. (Education Code 48929)

If the attempt to resolve the conflict using restorative justice, counseling, or other such services is not successful or the victim elects not to participate, the principal or designee may submit to the Superintendent or designee a recommendation that the student should be involuntarily transferred. If the Superintendent or designee agrees with the recommendation, the Superintendent shall submit such recommendation to the Board for approval. The Superintendent's recommendation to the Board shall include the date by which the Superintendent or designee will review the involuntary transfer to determine whether to recommend to the Board that the student be permitted to transfer back to the student's original school.

The Board shall, in accordance with Board Bylaw 9321 - Closed Session, deliberate and vote on the recommendation, as well as any subsequent recommendation to permit the student to transfer back to the student's original school, in closed session to maintain the confidentiality of student information, unless a parent/guardian or adult student submits a written request that the matter be addressed in open session and doing so would not violate the privacy rights of any other student. The Board's decisions in these instances shall be final.

Involuntary Transfers to a Continuation Education Program or Class within the District

The Superintendent or designee may involuntarily transfer a high school student to a continuation education program or class in the district if the student commits an act enumerated in Education Code 48900 or is habitually delinquent. Prior any final decision to involuntarily transfer a student, the Superintendent or designee shall notify the student and the student's parent(s)/guardian(s) of the right to request a hearing with the Superintendent or designee. If such a hearing is requested, the Superintendent or designee shall provide the specific facts and reasons for the proposed transfer, including all documents relied upon. At the hearing, the Superintendent or designee shall also allow the student or the student's parent(s)/guardian(s) to question any evidence or witnesses presented and present evidence, including witnesses, on the student's behalf. The student shall be allowed to bring one or more representatives to present at the hearing. (Education Code 48432.5)

If the Superintendent or designee decides to involuntarily transfer the student, the Superintendent or designee shall

provide the decision to the student and the student's parent(s)/guardian(s) in writing. The decision shall include the facts and reasons for the decision and whether the decision is subject to periodic review and the periodic review procedure. (Education Code 48432.5)

The decision shall also include the date by which the student may transfer back to the student's original school, which shall be no longer than the end of the semester following the semester during which the acts leading directly to the involuntary transfer occurred. (Education Code 48432.5)

The final decision to involuntarily transfer the student may not involve a member of the staff of the school in which the student is enrolled at the time that the decision is made. (Education Code 48432.5)

Involuntary Transfers to a Community Day School within the District

If a student is expelled from school for any reason in accordance with Board Policy 5144.1 - Suspension And Expulsion/Due Process, is probation-referred pursuant to Welfare and Institutions Code 300 or 602, or is referred by a school attendance review board or another formal district process, the student may be transferred to a district community day school as specified in Board Policy 6185 - Community Day School. (Education Code 48662)

Notice, Information, and Reports

The Superintendent or designee shall include notice of this policy in the annual notification to parents/guardians in accordance with Education Code 48980. (Education Code 48929)

Whenever 15 percent or more of the students enrolled in a district school speak a single primary language other than English, as determined from the California Department of Education census data collected pursuant to Education Code 52164, all notices and reports sent to the parent(s)/guardian(s) of any such student shall, in addition to being written in English, be written in the primary language, and may be responded to either in English or the primary language. (Education Code 48981, 48985)

Whenever an employee learns that a student's parent/guardian is unable to understand the district's printed notifications or reports for any reason, the employee shall inform the principal or designee, who shall work with the parent/guardian to establish other appropriate means of communication.

When a foster youth or American Indian Student, as defined in Welfare and Institutions Code 224.1, is being considered for an involuntary transfer, all notices, documents, and information that would be provided to parents/guardians shall be provided to the foster youth's educational rights holder, attorney, and county social worker and the American Indian Student's tribal social worker and, if applicable, county social worker. (Education Code 48853.5)

Policy 5131.2: Bullying

Status: DRAFT

Original Adopted Date: 06/11/2019 | **Last Revised Date:** 03/10/2020

This policy shall apply to all acts constituting bullying related to school activity or to school attendance occurring within a district school, to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school, and to all acts of the Governing Board and the Superintendent in enacting policies and procedures that govern the district.

The Board recognizes the harmful effects of bullying on student well-being, student learning, and school attendance and desires to provide a welcoming, safe, and supportive school environment that protects students from physical, mental, and emotional harm. No individual or group shall, through physical, written, verbal, visual, or other means, harass, sexually harass, threaten, intimidate, cyberbully, cause bodily injury to, or commit hate violence against any student or school personnel, or retaliate against them for filing a complaint or participating in the complaint resolution process.

The Superintendent or designee shall develop strategies for addressing bullying in district schools with the involvement of students, parents/guardians, and staff. As appropriate, the Superintendent or designee may also collaborate with social services, mental health services, law enforcement, courts, and other agencies and community organizations in the development and implementation of effective strategies to promote safety in schools and the community.

Such strategies shall be incorporated into the comprehensive safety plan and, to the extent possible, into the local control and accountability plan and other applicable district and school plans.

Any complaint of bullying shall be investigated and, if determined to be discriminatory, resolved in accordance with law and the district's uniform complaint procedures specified in Administrative Regulation 1312.3. If, during the investigation, it is determined that a complaint is about nondiscriminatory bullying, the principal or designee shall inform the complainant and shall take all necessary actions to resolve the complaint.

If the Superintendent or designee believes it is in the best interest of a student who has been the victim of an act of bullying, as defined in Education Code 48900, the Superintendent or designee shall advise the student's parents/guardians that the student may transfer to another school. If the parents/guardians of a student who has been the victim of an act of bullying requests a transfer for the student pursuant to Education Code 46600, the Superintendent or designee shall allow the transfer in accordance with law and district policy on intradistrict or interdistrict transfer, as applicable.

District families are encouraged to model respectful behavior, contribute to a safe and supportive learning environment, and monitor potential causes of bullying.

Any employee who permits or engages in bullying or retaliation related to bullying shall be subject to disciplinary action, up to and including dismissal.

Regulation 5131.2: Bullying

Status: DRAFT

Original Adopted Date: 06/11/2019 | **Last Revised Date:** 03/10/2020

Examples of Prohibited Conduct

Bullying is an aggressive behavior that involves a real or perceived imbalance of power between individuals with the intent to cause emotional or physical harm. Bullying can be physical, verbal, or social/relational and may involve a single severe act or repetition or potential repetition of a deliberate act. Bullying includes, but is not limited to, any act described in Education Code 48900(r).

Cyberbullying includes the electronic creation or transmission of harassing communications, direct threats, or other harmful texts, sounds, or images, which may be shared, sent, or posted publicly. Cyberbullying may include, but is not limited to, personal or private information that causes humiliation, false or negative information to discredit or disparage, or threats of physical harm. Cyberbullying may also include breaking into another person's electronic account or assuming that person's online identity in order to damage that person's reputation.

Examples of the types of conduct that may constitute bullying and are prohibited by the district include, but are not limited to:

1. Physical bullying: An act that inflicts harm upon a person's body or possessions, such as hitting, kicking, pinching, spitting, tripping, pushing, taking or breaking someone's possessions, or making cruel or rude hand gestures
2. Verbal bullying: An act that includes saying or writing hurtful things, such as teasing, name-calling, inappropriate sexual comments, taunting, or threats to cause harm
3. Social/relational bullying: An act that harms a person's reputation or relationships, such as leaving a person out of an activity on purpose, influencing others not to be friends with someone, spreading rumors, or embarrassing someone in public
4. Cyberbullying: An act that occurs on electronic devices such as computers, tablets, or cell phones, such as sending demeaning or hateful text messages, direct messages or public posts on social media apps, gaming forums, or emails, spreading rumors by email or by posting on social networking sites, shaming or humiliating by allowing others to view, participate in, or share disparaging or harmful content, or posting or sharing embarrassing photos, videos, website, or fake profiles

Measures to Prevent Bullying

The Superintendent or designee shall implement measures to prevent bullying in district schools, including, but not limited to, the following:

1. Developing a strategic plan for school connectedness and social skills with benchmark tracking, which may include providing regular opportunities and spaces for students to develop social skills and strengthen relationships and promoting adult support from family and school staff, peer-led programs, and partnerships with key community groups, implementing socially based educational techniques such as cooperative learning projects that can improve educational outcomes as well as peer relations, creating a supportive school environment that fosters belonging through equitable classroom management, mentoring, and peer support groups that allow students to lean on each other and learn from each other's experiences, and building social connection into health education courses including information on the consequences of social connection on physical and mental health, key risk and protective factors, and strategies for increasing social connection
2. Ensuring that each school establishes clear rules for student and staff conduct and implements strategies to promote a positive, supportive, and collaborative school climate
3. Providing information to students, through student handbooks, district and school websites and social media, and other age-appropriate means, about district and school rules related to bullying, mechanisms available for reporting incidents or threats, and the consequences for engaging in bullying

4. Encouraging students to notify school staff when they are being bullied or when they suspect that another student is being bullied, and providing means by which students may report threats or incidents confidentially and anonymously
5. Conducting an assessment of bullying incidents at each school and, if necessary, increasing supervision and security in areas where bullying most often occurs, such as playgrounds, hallways, restrooms, and cafeterias
6. Annually notifying district employees that, pursuant to Education Code 234.1, any school staff who witnesses an act of bullying against a student has a responsibility to immediately intervene to stop the incident when it is safe to do so

Staff Development

The Superintendent or designee shall annually make available to all certificated staff and to other employees who have regular interaction with students the California Department of Education (CDE) online training module on the dynamics of bullying and cyberbullying, including the identification of bullying and cyberbullying and the implementation of strategies to address bullying. (Education Code 32283.5)

The Superintendent or designee shall provide training to teachers and other school staff to raise their awareness about the legal obligation of the district and its employees to prevent discrimination, harassment, intimidation, and bullying of district students. Such training shall be designed to provide staff with the skills to:

1. Discuss the diversity of the student body and school community, including their varying immigration experiences
2. Discuss bullying prevention strategies with students, and teach students to recognize the behavior and characteristics of bullying perpetrators and victims
3. Identify the signs of bullying or harassing behavior
4. Take immediate corrective action when bullying is observed
5. Report incidents to the appropriate authorities, including law enforcement in instances of criminal behavior

Information and Resources

The Superintendent or designee shall post on the district's website, in a prominent location and in a manner that is easily accessible to students and parents/guardians, information on bullying and harassment prevention which includes the following: (Education Code 234.6)

1. The district's policy on student suicide prevention, including a reference to the policy's age appropriateness for students in grades K-6
2. The definition of sex discrimination and harassment as described in Education Code 230, including the rights set forth in Education Code 221.8
3. Title IX information included on the district's website pursuant to Education Code 221.61, and a link to the Title IX information included on CDE's website pursuant to Education Code 221.6
4. District policies on student sexual harassment, prevention and response to hate violence, discrimination, harassment, intimidation, bullying, and cyberbullying
5. A section on social media bullying that includes all of the references described in Education Code 234.6 as possible forums for social media
6. A link to statewide resources, including community-based organizations, compiled by CDE pursuant to Education Code 234.5

7. Any additional information the Superintendent or designee deems important for preventing bullying and harassment

Student Instruction

As appropriate, the district shall provide students with instruction, in the classroom or other educational settings, that promotes social-emotional learning, effective communication and conflict resolution skills, character development, respect for cultural and individual differences, self-esteem development, assertiveness skills, digital and media literacy skills, and appropriate online behavior.

The district shall also educate students about the negative impact of bullying, discrimination, intimidation, and harassment based on actual or perceived immigration status, religious beliefs and customs, or any other individual bias or prejudice.

Students should be taught the difference between appropriate and inappropriate behaviors, how to advocate for themselves, how to help another student who is being bullied, and when to seek assistance from a trusted adult. As role models for students, staff are responsible for teaching and modeling respectful behavior and building safe and supportive learning environments, and are expected to demonstrate effective problem-solving and anger management skills.

To discourage cyberbullying, teachers may advise students to be cautious about sharing passwords, personal data, or private photos online and to consider the consequences of making negative comments about others online.

Reporting and Filing of Complaints

Any student, parent/guardian, or other individual who believes that a student has been subjected to bullying or who has witnessed bullying may report the incident to a teacher, the principal, a compliance officer, or any other available school employee.

When a report of bullying is submitted, the principal or a district compliance officer shall inform the student or parent/guardian of the right to file a formal written complaint in accordance with Administrative Regulation 1312.3 - Uniform Complaint Procedures. The student who is the alleged victim of the bullying shall be given an opportunity to describe the incident, identify witnesses who may have relevant information, and provide other evidence of bullying.

Within one business day of receiving such a report, a staff member shall notify the principal of the report, regardless of whether a uniform complaint is filed. In addition, any school employee who observes an incident of bullying involving a student shall, within one business day, report such observation to the principal or a district compliance officer, regardless of whether the alleged victim files a complaint.

Within two business days of receiving a report of bullying, the principal shall notify the district compliance officer identified in Administrative Regulation 1312.3.

Any individuals with information about cyberbullying activity shall save and print any electronic or digital messages that they feel constitute cyberbullying and shall notify a teacher, the principal, or other employee so that the matter may be investigated. When an investigation concludes that a student used a social networking site or service to bully or harass another student, the Superintendent or designee may report the cyberbullying to the social media platform and may request the material be removed.

Discipline/Corrective Actions

Corrective actions for a student who commits an act of bullying of any type may include counseling, behavioral intervention, and education, and, if the behavior is severe or pervasive as defined in Education Code 48900, may include suspension or expulsion in accordance with district policies and regulations.

When a student has been suspended, or other means of correction have been implemented against the student, for

an incident of racist bullying, harassment, or intimidation, the principal or designee shall engage both the victim and perpetrator in a restorative justice practice suitable to the needs of the students. The principal or designee shall also require the perpetrator to engage in a culturally sensitive program that promotes racial justice and equity and combats racism and ignorance and shall regularly check on the victim to ensure that the victim is not in danger of suffering from any long-lasting mental health issues. (Education Code 48900.5)

When appropriate based on the severity or pervasiveness of the bullying, the Superintendent or designee shall notify the parents/guardians of victims and perpetrators and may contact law enforcement.

Support Services

The Superintendent, principal, or designee may refer a victim, witness, perpetrator, or other student affected by an act of bullying to a school counselor, school psychologist, social worker, child welfare attendance personnel, school nurse, or other school support service personnel for case management, counseling, and/or participation in a restorative justice program as appropriate. (Education Code 48900.9)

If any student involved in bullying exhibits warning signs of suicidal thought or intention or of intent to harm another person, the Superintendent or designee shall, as appropriate, implement district intervention protocols which may include, but are not limited to, referral to district or community mental health services, other health professionals, and/or law enforcement, in accordance with Board Policy and Administrative Regulation 5141.52 - Suicide Prevention.

Policy 6142.8: Comprehensive Health Education

Status: DRAFT

Original Adopted Date: 10/07/2008 | **Last Revised Date:** 06/08/2021

The Governing Board believes that health education should foster the knowledge, skills, and attitudes that students need in order to lead healthy lives and avoid high-risk behaviors, and that creating a safe, supportive, inclusive, and nonjudgmental environment is crucial in promoting healthy development for all students. The district's health education program shall be part of a coordinated school health system which recognizes that mental health and social connection are critical to student's overall health, well-being, and academic success, supports the physical, mental, and social well-being of students, reflects the importance of digital and media literacy, and is linked to district and community services and resources.

Goals for the district's health education program shall be designed to promote student wellness and shall include, but not be limited to, goals for nutrition promotion and education, physical activity, and other school-based activities that promote student well-being.

Any health education course offered to middle or high school students shall include instruction in mental health that meets the requirements of Education Code 51925-51926, and as specified in Administrative Regulation 6143 - Courses of Study.

The district shall provide a planned, sequential, research-based, and developmentally appropriate health education curriculum for students in grades K-12 which is aligned with the state's content standards and curriculum framework and integrated with other content areas of the district's curriculum. The Superintendent or designee shall determine the grade levels and subject areas in which health-related topics will be addressed, in accordance with law, Board policy, and administrative regulation.

As appropriate, the Superintendent or designee shall involve school administrators, teachers, school nurses, health professionals representing various fields of health care, parents/guardians, community-based organizations, and other community members in the development, implementation, and evaluation of the district's health education program. Health and safety professionals may be invited to provide related instruction in the classroom, school assemblies, and other instructional settings.

The Superintendent or designee shall provide professional development as needed to ensure that health education teachers are knowledgeable about academic content standards, the state curriculum framework, and effective instructional methodologies.

The Superintendent or designee shall provide periodic reports to the Board regarding the implementation and effectiveness of the district's health education program, which may include, but not be limited to, a description of the district's program and the extent to which it is aligned with the state's content standards and curriculum framework, the amount of time allotted for health instruction at each grade level, student achievement of district standards for health education, and the manner in which the district's health education program supports the physical, mental, and social well-being of students.

Regulation 6142.8: Comprehensive Health Education

Status: DRAFT

Original Adopted Date: 10/07/2008 | **Last Revised Date:** 06/08/2021

Content of Instruction

The district's health education program shall include instruction at the appropriate grade levels in the following content areas:

1. Alcohol, tobacco, and other drugs
2. Human growth, development, and sexual health
3. Injury prevention and safety

Instruction related to injury prevention and safety may include, but is not limited to, first aid, protective equipment such as helmets, violence prevention, topics related to bullying and harassment, emergency procedures, and Internet safety, and as required by law.

4. Mental, emotional, and social health

Health education courses offered to middle and/or high school students shall include mental health instruction that meets the requirements of Education Code 51925-51927, as specified in Administrative Regulation 6143 - Courses of Study.

5. Nutrition and physical activity
6. Personal and community health

Instruction in personal and community health may include, but is not limited to, oral health, personal hygiene, sun safety, vision and hearing protection, transmission of germs and communicable diseases, symptoms of common health problems and chronic diseases, and the effect of behavior on the environment, and as required by law.

Within each of the above content areas, instruction shall be designed to assist students in developing:

1. An understanding of essential concepts related to enhancing health
2. The ability to analyze internal and external influences that affect health
3. The ability to access and analyze health information, products, and services
4. The ability to use interpersonal communication skills, decision-making skills, and goal-setting skills to enhance health
5. The ability to practice behaviors that reduce risk and promote health
6. The ability to promote and support personal, family, and community health

High School Health Education

Whenever the Board requires a course in health education for graduation from high school, the district's high school health education course(s) shall include instruction in:

1. Sexual harassment and violence, including, but not limited to, the affirmative consent standard as defined in Education Code 67386. When delivering such instruction, teachers shall consult information related to sexual harassment and violence in the Health Education Framework for California Public Schools. (Education Code 51225.36)

2. Compression-only cardiopulmonary resuscitation (CPR), which is based on national evidence-based emergency cardiovascular care guidelines for the performance of compression-only CPR and includes instruction relative to the psychomotor skills necessary to perform compression-only CPR. (Education Code 51225.6)

Students Excused from Health Instruction

Upon written request from a parent/guardian, a student shall be excused from any part of health instruction that conflicts with the student's religious training and beliefs, including personal moral convictions. (Education Code 51240)

The district shall excuse a student from instruction in comprehensive sexual health education and HIV prevention education if the student's parent/guardian requests in writing that the student be excused. However, pursuant to Education Code 51932, such parental request shall not excuse a student from instruction, materials, presentations, or programming that discuss gender, gender identity, gender expression, sexual orientation, discrimination, harassment, bullying, intimidation, relationships, or family and do not discuss human reproductive organs and their functions. (Education Code 51938)

In addition, the district shall excuse a student from instruction in sexual abuse and/or sexual assault awareness and prevention if the student's parent/guardian requests in writing that the student be excused. (Education Code 51900.6)

The district shall not administer any exam, survey, or questionnaire which contains questions about the student's or the student's family's personal beliefs or practices in sex, family life, morality, or religion unless the student's parent/guardian has given written permission. (Education Code 51513)

However, the district may administer anonymous, voluntary, and confidential tests, questionnaires, and surveys containing age-appropriate questions about students' attitudes concerning or practices relating to sex, as long as parents/guardians are notified of the right to request in writing that the student be excused from participation. A student shall be excused from participating in any such research or evaluation tools if the student's parent/guardian requests in writing to excuse the student from participation. (Education Code 51938)

Involvement of Health Professionals

Health care professionals, health care service plans, health care providers, and other entities participating in a voluntary initiative with the district are prohibited from communicating about a product or service in a way that is intended to encourage persons to purchase or use the product or service. However, the following activities may be allowed: (Education Code 51890)

1. Health care or health education information provided in a brochure or pamphlet that contains the logo or name of a health care service plan or health care organization, if provided in coordination with the voluntary initiative
 2. Outreach, application assistance, and enrollment activities relating to federal, state, or county-sponsored health care insurance programs if the activities are conducted in compliance with the statutory, regulatory, and programmatic guidelines applicable to those programs
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Regulation 5141.21: Administering Medication And Monitoring Health Conditions

Status: DRAFT

Original Adopted Date: 12/22/2005 | **Last Revised Date:** 01/03/2023

Definitions

Authorized health care provider means an individual who is licensed by the State of California to prescribe or order medication, including, but not limited to, a physician or physician assistant. (Education Code 49423; 5 CCR 601)

Other designated school personnel means any individual employed by the district, including a nonmedical school employee, who has volunteered or consented to administer medication or otherwise assist the student and who may legally administer the medication to the student or assist the student in the administration of the medication. (5 CCR 601, 621)

Medication may include not only a substance dispensed in the United States by prescription, but also a substance that does not require a prescription, such as over-the-counter remedies, nutritional supplements, and herbal remedies. (5 CCR 601)

Epinephrine auto-injector means a disposable delivery device designed for the automatic injection of a premeasured dose of epinephrine into the human body to prevent or treat a life-threatening allergic reaction. (Education Code 49414)

Anaphylaxis means a potentially life-threatening hypersensitivity to a substance, which may result from an insect sting, food allergy, drug reaction, exercise, or other cause. Symptoms may include shortness of breath, wheezing, difficulty breathing, difficulty talking or swallowing, hives, itching, swelling, shock, or asthma. (Education Code 49414)

Opioid antagonist means naloxone hydrochloride or another drug approved by the federal Food and Drug Administration that, when administered, negates or neutralizes in whole or in part the pharmacological effects of an opioid in the body and that has been approved for the treatment of an opioid overdose. (Education Code 49414.3)

Albuterol means a bronchodilator used to open the airways by relaxing the muscles around the bronchial tubes. (Education Code 49414.7)

Inhaler means a device used for the delivery of prescribed asthma medication that is inhaled. (Education Code 49414.7)

Notifications to Parents/Guardians

At the beginning of each school year, the Superintendent or designee shall notify parents/guardians of the options available to students who need to take prescribed medication during the school day and the rights and responsibilities of parents/guardians regarding those options. (Education Code 49480)

In addition, the Superintendent or designee shall inform the parents/guardians of any student on a continuing medication regimen for a nonepisodic condition of the following: (Education Code 49480)

1. The parent/guardian is required to inform the school nurse or other designated employee of the medication being taken, the current dosage, and the name of the supervising physician.
2. With the parent/guardian's consent, the school nurse or other designated employee may communicate with the student's physician regarding the medication and its effects and may counsel school personnel regarding the possible effects of the medication on the student's physical, intellectual, and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission, or overdose.

Parent/Guardian Responsibilities

The responsibilities of the parent/guardian of any student who may need medication during the school day shall

include, but are not limited to:

1. Submitting the parent/guardian written statement and the authorized health care provider's written statement each school year as described in the sections "Parent/Guardian Statement" and "Health Care Provider Statement" below. The parent/guardian shall provide a new authorized health care provider's statement if the medication, dosage, frequency of administration, or reason for administration changes. (Education Code 49414.5, 49423, 49423.1; 5 CCR 600, 626)
2. If the student is on a continuing medication regimen for a nonepisodic condition, informing the school nurse or other designated certificated employee of the medication being taken, the current dosage, and the name of the supervising physician, and updating the information when needed. (Education Code 49480)
3. Providing medications in properly labeled, original containers along with the authorized health care provider's instructions. For prescribed or ordered medication, the container also shall bear the name and telephone number of the pharmacy, the student's identification, and the name and phone number of the authorized health care provider. (5 CCR 606)

Parent/Guardian Statement

When district employees are to administer medication to a student, the parent/guardian's written statement shall:

1. Identify the student
2. Grant permission for an authorized district representative to communicate directly with the student's authorized health care provider and pharmacist, as may be necessary, regarding the health care provider's written statement or any other questions that may arise with regard to the medication
3. Contain an acknowledgment that the parent/guardian understands how district employees will administer the medication or otherwise assist the student in its administration
4. Contain an acknowledgment that the parent/guardian understands the responsibilities to provide a written statement from the authorized health care provider, to ensure that the medication is delivered to the school in a proper container by an individual legally authorized to be in possession of the medication, and to provide all necessary supplies and equipment
5. Contain an acknowledgment that the parent/guardian understands the right to terminate the consent for the administration of the medication or for otherwise assisting the student in the administration of medication at any time

In addition to the requirements in Items #1-5 above, if a parent/guardian has requested that the student be allowed to carry and self-administer prescription auto-injectable epinephrine or prescription inhaled asthma medication, the parent/guardian's written statement shall: (Education Code 49423, 49423.1)

1. Consent to the self-administration
2. Release the district and school personnel from civil liability if the student suffers an adverse reaction as a result of self-administering the medication

In addition to the requirements in Items #1-5 above, if a parent/guardian wishes to designate an individual who is not an employee of the district to administer medication to the student, the parent/guardian's written statement shall clearly identify the individual and shall state:

1. The individual's willingness to accept the designation
2. That the individual is permitted to be on the school site
3. Any limitations on the individual's authority

Health Care Provider Statement

When any district employee is to administer prescribed medication to a student, or when a student is to be allowed to carry and self-administer prescribed medication during school hours, the authorized health care provider's written statement shall include:

1. Clear identification of the student (Education Code 49423, 49423.1; 5 CCR 602)
2. The name of the medication (Education Code 49423, 49423.1; 5 CCR 602)
3. The method, amount, and time schedules by which the medication is to be taken (Education Code 49423, 49423.1; 5 CCR 602)
4. If a parent/guardian has requested that the student be allowed to self-administer medication, confirmation that the student is able to self-administer the medication (Education Code 49414.5, 49423, 49423.1; 5 CCR 602)
5. For medication that is to be administered by unlicensed personnel, confirmation by the student's health care provider that the medication may safely and appropriately be administered by unlicensed personnel (Education Code 49423, 49423.1; 5 CCR 602)
6. For medication that is to be administered on an as-needed basis, the specific symptoms that would necessitate administration of the medication, allowable frequency for administration, and indications for referral for medical evaluation
7. Possible side effects of the medication
8. Name, address, telephone number, and signature of the student's authorized health care provider

For self-administration of inhaled asthma medication, the district shall accept a written statement from a physician or surgeon contracted with a health plan licensed pursuant to Health and Safety Code 1351.2. Such written statement shall be in English and Spanish and shall include the name and contact information for the physician or surgeon. (Education Code 49423.1)

District Responsibilities

The Superintendent or designee shall ensure that any unlicensed school personnel authorized to administer medication to a student receives appropriate training from the school nurse or other qualified medical personnel.

The school nurse or other designated school personnel shall:

1. Administer or assist in administering medication in accordance with the authorized health care provider's written statement
2. Accept delivery of medications from parents/guardians and count and record them upon receipt
3. Maintain a list of students needing medication during the school day, including those authorized to self-administer medication, and maintain on the list the type of medication and the times and dosage to be administered
4. Maintain for each student a medication log which may:
 - a. Specify the student's name, medication, dose, method of administration, time of administration during the regular school day, date(s) on which the student is required to take the medication, and the authorized health care provider's name and contact information
 - b. Contain space for daily recording of the date, time, and amount of medication administered, and the signature of the individual administering the medication
5. Maintain for each student a medication record which may include the authorized health care provider's written statement, the parent/guardian's written statement, the medication log, and any other written documentation related to the administration of medication to the student

6. Ensure that student confidentiality is appropriately maintained
7. Coordinate and, as appropriate, ensure the administration of medication during field trips and other school-related activities
8. Report to a student's parent/guardian and the site administrator any refusal by the student to take the medication
9. Keep all medication to be administered by the district in a locked drawer or cabinet
10. As needed, communicate with a student's authorized health care provider and/or pharmacist regarding the medication and its effects
11. Counsel other designated school personnel regarding the possible effects of a medication on a student's physical, intellectual, and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission, or overdose
12. Ensure that any unused, discontinued, or outdated medication is returned to the student's parent/guardian at the end of the school year or, if the medication cannot be returned, dispose of it in accordance with state laws and local ordinances
13. In the event of a medical emergency requiring administration of medication, provide immediate medical assistance, directly observe the student following the administration of medication, contact the student's parent/guardian, and determine whether the student should return to class, rest in the school office, or receive further medical assistance
14. Report to the site administrator, the student's parent/guardian, and, if necessary, the student's authorized health care provider any instance when a medication is not administered properly, including administration of the wrong medication or failure to administer the medication in accordance with authorized health care provider's written statement

Emergency Epinephrine Auto-Injectors and Emergency Albuterol Inhalers

The Superintendent or designee shall provide epinephrine auto-injectors to school nurses or other trained personnel who have volunteered to administer them in an emergency and have received training. The school nurse, or when a school nurse or physician is unavailable, a trained volunteer may administer an epinephrine auto-injector to provide emergency medical aid to any person suffering, or reasonably believed to be suffering, from potentially life-threatening symptoms of anaphylaxis at school or a school activity. A trained volunteer may include the holder of an Activity Supervisor Clearance Certificate who has received specified training. (Education Code 49414)

Additionally, the Superintendent or designee may make emergency stock albuterol inhalers available to school nurses and trained personnel who have volunteered to be used to provide medical aid to person(s) suffering, or reasonably believed to be suffering, from respiratory distress. (Education Code 49414.7)

At least once per school year, the Superintendent or designee shall distribute to all employees a notice requesting volunteers to be trained to administer epinephrine auto-injectors and/or stock albuterol inhalers for emergency aid to individuals exhibiting signs of anaphylaxis reaction or respiratory distress. Such notice shall also describe the training that the volunteers will receive. (Education Code 49414, 49414.7)

The principal or designee at each school may designate one or more volunteers to receive initial and annual refresher training, which shall be provided by a school nurse or other qualified person designated by a physician and surgeon authorized pursuant to Education Code 49414 or 49414.7, and shall be based on the standards developed by the Superintendent of Public Instruction (SPI). Written materials covering the required topics for training shall be retained by the school for reference. (Education Code 49414, 49414.7)

A school nurse or other qualified supervisor of health, or a district administrator if the district does not have a qualified supervisor of health, shall obtain a prescription for epinephrine auto-injectors or stock albuterol inhalers for

each school from an authorized physician and surgeon. Such prescription may be filled by local or mail order pharmacies or manufacturers. (Education Code 49414, 49414.7)

Elementary schools shall, at a minimum, be provided one adult (regular) and one junior epinephrine auto-injector. Secondary schools shall be provided at least one adult (regular) epinephrine auto-injector, unless there are any students at the school who require a junior epinephrine auto-injector. (Education Code 49414)

The district shall store emergency epinephrine auto-injectors and stock albuterol inhalers in an accessible location, and shall specify such location in annual notices to staff.

If either medication is used, the school nurse or other qualified supervisor of health shall restock the medication as soon as reasonably possible, but no later than two weeks after it is used. In addition, all medications shall be restocked before their expiration date. (Education Code 49414, 49414.7)

Any volunteer or trained personnel who administers either medication shall initiate emergency medical services or other appropriate medical follow up in accordance with the training materials retained by the school. (Education Code 49414, 49414.7)

Information regarding defense and indemnification provided by the district for any and all civil liability for volunteers administering epinephrine auto-injectors and/or stock albuterol inhalers shall be provided to each volunteer and retained in the employee's personnel file. (Education Code 49414, 49414.7)

A school may accept gifts, grants, and donations from any source for the support of the school in carrying out the requirements of Education Code 49414 or 49414.7, including, but not limited to, the acceptance of epinephrine auto-injectors and/or emergency albuterol inhalers from a manufacturer or wholesaler. (Education Code 49414, 49414.7)

The Superintendent or designee shall maintain records regarding the acquisition and disposition of the described medications for a period of three years from the date the records were created. (Business and Professions Code 4119.2)

Emergency Medication for Opioid Overdose

The district may elect to make emergency naloxone hydrochloride or another opioid antagonist available at schools for the purpose of providing emergency medical aid to persons suffering, or reasonably believed to be suffering, from an opioid overdose. In determining whether to make this medication available, the Superintendent or designee shall evaluate the emergency medical response time to the school and determine whether initiating emergency medical services is an acceptable alternative to providing an opioid antagonist and training personnel to administer the medication. (Education Code 49414.3)

Additionally, if the district accepts emergency naloxone hydrochloride or another opioid antagonist from the county office of education (COE), the Superintendent or designee shall maintain at least two units of the medication at each district middle, junior high, high, and adult school. (Education Code 49414.8)

When available at the school site, the school nurse shall provide emergency naloxone hydrochloride or another opioid antagonist for emergency medical aid to any person exhibiting potentially life-threatening symptoms of an opioid overdose at school or a school activity. Other designated personnel who have volunteered and have received training may administer such medication when a school nurse or physician is unavailable and shall only administer the medication by nasal spray or auto-injector. (Education Code 49414.3)

At least once per school year, the Superintendent or designee shall distribute to all staff a notice requesting volunteers to be trained to administer naloxone hydrochloride or another opioid antagonist, describing the training that the volunteer will receive, and explaining the right of the volunteer to rescind the offer to volunteer at any time, including after receiving training. The notice shall also include a statement that no benefit will be granted to or withheld from any employee based on the offer to volunteer and that there will be no retaliation against any

employee for rescinding the offer to volunteer. (Education Code 49414.3)

The principal or designee shall designate two or more volunteer employees to receive initial and annual refresher training, based on standards adopted by the SPI, regarding the storage and emergency use of naloxone hydrochloride or another opioid antagonist. The training shall be provided at no cost to the employee, conducted during regular working hours, and be provided by a school nurse or other qualified person designated by an authorizing physician and surgeon. Written materials provided during the training shall be retained at the school for reference. (Education Code 49414.3, 49414.8)

Each volunteer shall meet the minimum standards of training for the administration of an emergency opioid antagonist as specified in Education Code 49414.3 or shall have undergone opioid overdose prevention and treatment training and reviewed material available on the California Department of Public Health's website. (Education Code 49414.8)

Any prescription for naloxone hydrochloride or another opioid antagonist shall be obtained by a school nurse, other qualified supervisor of health, or, if the district does not have a qualified supervisor of health, a district administrator from an authorized physician and surgeon. Such prescription may be filled by local or mail order pharmacies or manufacturers. (Education Code 49414.3)

If the medication is used, the school nurse, other qualified supervisor of health, or district administrator, as applicable, shall restock the medication as soon as reasonably possible, but no later than two weeks after it is used. In addition, the medication shall be restocked before its expiration date. (Education Code 49414.3, 49414.8)

Employees and volunteers that render emergency treatment at the scene of an opioid overdose or suspected opioid overdose by administering an opioid antagonist shall not be liable for civil damages resulting from an act or omission, unless such act constitutes gross negligence or willful or wanton misconduct. (Health and Safety Code 1799.113)

Information regarding defense and indemnification provided by the district for any and all civil liability for volunteers administering naloxone hydrochloride or another opioid antagonist for emergency aid shall be provided to each volunteer in writing and retained in the employee's personnel file. (Education Code 49414.3)

A school may accept gifts, grants, and donations from any source for the support of the school in carrying out the requirements of Education Code 49414.3, including, but not limited to, the acceptance of the naloxone hydrochloride or another opioid antagonist from a COE, manufacturer, or wholesaler. (Education Code 49414.3)

The Superintendent or designee shall maintain records regarding the acquisition and disposition of naloxone hydrochloride or another opioid antagonist for a period of three years from the date the records were created. (Business and Professions Code 4119.8)

Anti-Seizure Medication

A school nurse or, if a school nurse is not onsite or available, a volunteer designated by the district may administer emergency anti-seizure medication to a student diagnosed with seizures, a seizure disorder, or epilepsy who has been prescribed such medication from the student's health care provider and is suffering from a seizure. (Education Code 49468.2)

Upon receipt of a request from the parent/guardian of a student diagnosed with seizures, a seizure disorder, or epilepsy who has been prescribed emergency anti-seizure medication, the Superintendent or designee may designate one or more volunteer(s) at the student's school to receive initial and annual refresher training regarding the emergency use of anti-seizure medication. (Education Code 49468.2)

In order to solicit volunteers, the district shall distribute a notice at least once, but no more than two times per school year, to all staff that includes the following information: (Education Code 49468.2)

1. A description of the volunteer request stating that the request is for volunteers to be trained to recognize and respond to seizures, including training to administer emergency anti-seizure medication to a student diagnosed with seizures, a seizure disorder, or epilepsy if the student is suffering from a seizure
2. A description of the training that the volunteer will receive

3. The right of an employee to rescind the offer to volunteer
4. A statement that there will be no retaliation against any individual for rescinding the offer to volunteer, including after receiving training

A volunteer may rescind the offer to administer emergency anti-seizure medication at any time, including after receipt of training. (Education Code 49468.2)

If a volunteer rescinds the offer to volunteer or is no longer able to act as a volunteer for any reason, or if the placement of a student changes and the student no longer has access to a trained volunteer, the district may distribute an additional two notices per school year to all staff. (Education Code 49468.2)

Volunteer employees shall receive initial and annual refresher training, based on standards adopted by the SPI, regarding the recognition and response to seizures and the administration of emergency anti-seizure medication. The training shall be provided at no cost to the employee, conducted during regular working hours, and be provided by a school nurse or other qualified person designated by an authorizing physician and surgeon. Written materials provided during the training shall be retained at the school for reference. (Education Code 49468.2)

Before administering emergency anti-seizure medication or therapy prescribed to treat seizures in a student diagnosed with seizures, a seizure disorder, or epilepsy, the district shall obtain from the student's parent/guardian a seizure action plan as specified in Education Code 49468.3. The school or district nurse shall collaborate with the parent/guardian of each student diagnosed with seizures, a seizure disorder, or epilepsy in the development of a plan if the student does not have an individualized education plan or Section 504 plan. (Education Code 49468.3)

If the school obtains written consent from the student's parent/guardian, in accordance with 34 CFR 99.30, the seizure action plan shall be distributed to any school staff or volunteers responsible for the supervision or care of the student. (Education Code 49468.3)

Upon receipt of a request from a parent/guardian of a student diagnosed with seizure, a seizure disorder, or epilepsy, the district shall notify the parent/guardian that the student may qualify for services or accommodations pursuant to Section 504 of the federal Rehabilitation Act of 1973 or an individualized education program and shall assist the parent/guardian with the exploration of that option. (Education Code 49468.2)

Additionally, if there are no volunteers at the student's school, the Superintendent or designee shall notify the student's parent/guardian of the student's right to be assessed for services and accommodations guaranteed under Section 504 of the federal Rehabilitation Act of 1973 and the federal Individuals with Disabilities Education Act, and may ask the parent/guardian to sign such notices. (Education Code 49468.2)

The principal or designee shall notify the school nurse assigned to the school, or if a school nurse is not assigned to the school or district, the Superintendent or designee, if an employee administers an emergency anti-seizure medication. (Education Code 49468.3)

The notification described above and the seizure action plan shall be kept on file in the office of the school nurse or a school administrator, in compliance with all applicable state and federal privacy laws. (Education Code 49468.3)

The district shall provide volunteers defense and indemnification for any and all civil liability, with information stating such being provided to the volunteer in writing and retained in the volunteer's personnel file. (Education Code 49468.5)

Trained volunteers who administer emergency anti-seizure medication or medication prescribed for seizure disorder symptoms to a student diagnosed with seizures, a seizure disorder, or epilepsy who appears to be experiencing a seizure shall not be subject to professional review, be liable in a civil action, or be subject to criminal prosecution for acts or omissions in administering the emergency anti-seizure medication. (Education Code 49468.5)

Regulation 1220: Citizen Advisory Committees

Status: DRAFT

Original Adopted Date: 02/05/2019

Committee Charge

When committees are appointed, committee members shall receive written information which includes, but is not limited to:

1. The committee members' names
2. The procedure to be used in the selection of the committee chairperson and other committee officers
3. The name(s) and contact information of staff member(s) assigned to support the work of the committee
4. The goals and specific charge(s) of the committee, including its topic(s) for study
5. The specific period of time that the committee is expected to serve
6. Legal requirements regarding meeting conduct and public notifications
7. Resources available to help the committee perform its tasks
8. Timelines for progress reports and/or final report
9. Relevant Board policies and administrative regulations

Committees Subject to Brown Act Requirements

Brown Act requirements pertaining to open meetings, notices, and public participation pursuant to Government Code 54950-54963 shall be complied with by any committee created by formal action of the Governing Board, including, but not limited to, the following:

1. Advisory committee established pursuant to Education Code 8070 related to career technical education
2. Committee established to assist in development of a student wellness policy pursuant to 42 USC 1758b
3. Committee established pursuant to Education Code 17387-17391 related to the use or disposition of excess real property
4. Citizens' oversight committee established to examine the expenditure of general obligation bond or school facilities improvement bond revenues passed with a 55 percent majority of the voters pursuant to Education Code 15278 and 15359.3

Committees Not Subject to Brown Act Requirements

The following committees shall comply with procedural meeting requirements established in Education Code 35147:

1. Parent advisory committee and English learner parent advisory committee established pursuant to Education Code 52063 to review and comment on the local control and accountability plan
2. School site councils established pursuant to Education Code 65000-65001 to develop and approve a school plan for student achievement
3. District or school advisory committees established pursuant to Education Code 52176 related to programs for English learners
4. School advisory committees established pursuant to Education Code 54425(b) related to compensatory

education

5. Any district advisory committee established pursuant to Education Code 54444.2 related to migrant education programs
6. School committees established pursuant to Education Code 11503 related to parent involvement
7. Advisory committees established pursuant to Education Code 56190-56194 related to special education

Meetings of the above councils or committees shall be open to the public, and any member of the public shall have the opportunity to address the council or committee during the meeting on any item within its subject matter jurisdiction. Notice of the meeting shall be posted at the school site or other appropriate location accessible to the public at least 72 hours before the meeting, specifying the date, time, and location of the meeting and containing an agenda that describes each item of business to be discussed or acted upon. (Education Code 35147)

The above councils or committees shall not take action on any item of business not listed on the agenda until after all members present vote unanimously finding that there is a need to take immediate action and that this need came to the council's or committee's attention after the agenda was posted. In addition to addressing items on the agenda, members of the council, committee, or public may ask questions or make brief statements that do not have a significant effect on district students or employees or that can be resolved solely by providing information. (Education Code 35147)

Any council or committee violating the above procedural requirements must, at the demand of any person, reconsider the item at the next meeting, after allowing for public input on the item. (Education Code 35147)

Any materials provided to a council or committee shall be made available to any member of the public upon request pursuant to the California Public Records Act, Government Code 7920.00-7930.215. (Education Code 35147)

Committees Created by Superintendent

Committees created by the Superintendent or designee that do not report to the Board and are not specified in Education Code 35147, shall not be subject to the requirements of the Brown Act or Education Code 35147.

Policy 6170.1: Transitional Kindergarten

Status: DRAFT

Original Adopted Date: 12/11/2018 | **Last Revised Date:** 03/01/2022

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.

Eligibility

The district's TK program shall admit children as follows: (Education Code 48000):

1. For the 2023-24 school year, children whose fifth birthday is between September 2 and April 2
2. For the 2024-25 school year, children whose fifth birthday is between September 2 and June 2
3. 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, including, but not limited to, a Head Start program, a childcare center serving children through an alternative payment program, a general childcare and development program, a California State Preschool Program (CSPP), a migrant childcare and development program, childcare and development services for children with special needs, or a program serving children through a CalWORKs Stage 1, Stage 2, or Stage 3 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.

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.

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)

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.

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, including recess but excluding noon intermission, 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)

The Superintendent or designee shall collaborate with parents/guardians and relevant community groups, in accordance with the plan developed 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, CSPP, Head Start programs, and other community-based early learning and care programs.

TK students may be placed in the same classrooms as kindergarten students when necessary, provided that the instructional program is differentiated to meet student needs.

The district shall maintain an average TK class enrollment of not more than 24 students for each school site, not including students who are continuously enrolled in and meet the minimum day requirement for independent study for more than 14 school days in a school year. (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 CTC that authorizes such instruction.

A credentialed teacher who is first assigned to a TK class after July 1, 2015, shall, by August 1, 2025, 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 or an early childhood specialist credential 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 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 2025-26 school year. (Education Code 48000)

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 kindergarten or a combination of TK and kindergarten. (Education Code 46300)

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.

5. ADMINISTRATIVE: Action items:

5.3 Annual Audit Agreement with M. Green and Company LLP

Complete this form and
send to TCOE
Attn: Vanessa Cantu
no later than
MARCH 15, 2024

INDEPENDENT AUDITOR SELECTION FORM – 2023-2024
(For the financial and compliance audit for the year ending June 30, 2024)

School District

Tipton Elementary School District

Audit Firm

M. Green and Company LLP

Lead Audit Partner*

Krystal Parzian

*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.

Check the box that applies to your district's audit agreement:

This is a single year agreement. Attach a copy of the agreement or engagement letter.

This is a multi-year agreement - THE _____ YEAR OF A _____ -YEAR AGREEMENT. Attach a copy of the agreement if this is the 1st year of a multi-year agreement.

2023-2024 Audit Fee \$ 34,000
for the audit of the year ending June 30, 2024

Audit Firm Address

3900 West Caldwell Ave, P.O. Box 3330

City / Zip

Visalia / 93278

Phone No.

(559) 627-3900

Date:

3/1/24

By:



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 2023-2024.

Date:

Clerk of the Board



CLOVIS | HANFORD | PORTERVILLE | TULARE | VISALIA

M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

February 28, 2024

MARLA D. BORGES, CPA
NICOLE A. CENTOFANTI, CPA
BRENDA A. DADDINO, CPA
JASON A. FRY, CPA, MSA
ELAINE D. HOPPER, CPA, CFE
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TYLER J. CODAY, CPA
MANNY GONZALEZ, CPA
RYAN HOLLINGSWORTH, CPA
GINILU VANDERWALL, CPA
KRISTI WEAVER, CPA

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

We are pleased to confirm our understanding of the services we are to provide Tipton Elementary School District for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Tipton Elementary School District as of and for the year ended June 30, 2024. 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 appropriate 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 Tipton Elementary School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors' report on the financial statements:

- 1) All supplementary information and schedules required by the Education Audit Appeals Panel's *2023-2024 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 the 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 opinions 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 auditing standards generally accepted in the United States of America and *Government Auditing Standards* 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. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- Internal control over compliance related to state programs and an opinion (or disclaimer of opinion) on compliance with compliance requirements described in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the California Education Audit Appeals Panel that could have a direct and material effect on each of the District's state programs.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit 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 *2023-2024 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 accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, 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. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, 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 any later periods for which we are not engaged as auditors.

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.

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 direct confirmation of receivables and certain 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.

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)
- Miscalculation of other postemployment benefits and related resources
- Miscalculation of net pension liability and related resources
- Misclassification of net position/fund balance

Planning has not concluded, therefore modifications may be made.

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.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the California Education Audit Appeals Panel that could have a direct and material effect on each of the District's state programs.

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, and agreements, including grant agreements. 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, *2023-2024 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, *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel requirements.

Other Services

In conformity with accounting principles generally accepted in the United States of America, State's audit guide, *2023-2024 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 we will assist in preparing the:

- financial statements,
- schedule of expenditures of federal awards,
- disclosures,
- required supplementary information,
- and other supplementary information.

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,
- calculation of pension benefits,
- calculation of other postemployment benefits.

Other services we provide, for an additional fee, and are not included as part of this engagement are:

- preparing Management's Discussion and Analysis.

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.

You agree to assume all management responsibilities relating to the:

- financial statements,
- schedule of expenditures of federal awards,
- disclosures,
- required supplementary information,
- 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,
- calculation of pension benefits,
- calculation of other postemployment benefits,
- Management's Discussion and Analysis.

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

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements) and that certain state programs, specified in the Education Audit Appeals Panel's *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are managed in compliance with applicable laws and regulations and that certain state programs, specified in the Education Audit Appeals Panel's *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are managed in compliance with applicable laws and regulations. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, 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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and Education Audit Appeals Panel's *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; 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, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and the State's K-12 Audit Guide, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review when we begin our fieldwork.

With regard to including the auditors' report in an exempt offering document, you agree that the aforementioned auditors' report, or reference to M. Green and Company LLP, 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 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, and COVID-19-related concepts, such as lost revenues, if applicable) 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; (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 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.

Engagement Administration, Fees, and Other

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

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

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

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 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 Federal Cognizant or Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

The audit shall be commenced as soon as mutually agreeable and shall be completed and a final report filed with the requisite agencies no later than the 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. Krystal Parreira, 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 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.

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 \$34,000. Our billing rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your engagement. This fee is based on anticipated cooperation from your personnel and the assumption that any unexpected circumstances, such as significant changes in audit guide procedures, implementations of and/or assistance with new GASB statements, or significant summarization procedures, will not be encountered during the audit. Any requests for additional work outside the scope of the audit will be billed at our standard audit rates, including the request to be available to present the annual audit report at a school board meeting.

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

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

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

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

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

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

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

As your CPA firm, we collect:

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

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

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

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

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

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

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Management, Board of Trustees and Audit Committee of Tipton Elementary School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state 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 State Compliance report on internal control over state 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 2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. All three reports will state that the report is not suitable for any other purpose.

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 2022 peer review report has been provided to you in previous correspondence.

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

M. GREEN AND COMPANY LLP
Certified Public Accountants

KP/aa
Enclosures

RESPONSE:

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

By: Shirley Bettencourt
Title: Superintendent
Date: 3/1/24

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

DECLARATIONS

ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY

Policy Number: CAB201019-9

Effective Date: 1/1/2023 at 12:01 A.M. Standard time at the address shown below
Expiration Date: 1/1/2024 at 12:01 A.M. Standard time at the address shown below
Retroactive Date: 7/1/1986
Item 1 - *Named Insured*: M. Green and Company, LLP
Item 2 - Business Address: 308 South M Street
Tulare, CA 93274
Item 3 - Limits of Liability: \$1,000,000 Per Claim
\$3,000,000 Policy Aggregate
Item 4 - Deductibles: \$25,000 Per Claim Deductible
\$75,000 Aggregate Deductible

Item 5 - Total Premium:

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

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

PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.

Great Divide Insurance Company



Authorized Representative

Report on the Firm's System of Quality Control

September 5, 2023

To M. Green and Company LLP and the Peer Review Committee of the California Society of CPAs:

We have reviewed the system of quality control for the accounting and auditing practice of M. Green and Company LLP (the firm) in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

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



www.gbacpa.com

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Rancho Cordova, CA 95670
916/922-5109 FAX 916/641-5200

1970 Broadway, Suite 260
Oakland, CA 94612
510/817-4886

Princeville, HI
888/763-7323

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Grant Bennett Associates

A PROFESSIONAL CORPORATION



Opinion

In our opinion, the system of quality control for the accounting and auditing practice of M. Green and Company LLP in effect for the year ended May 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. M. Green and Company LLP has received a peer review rating of *pass*.

Grant Bennett Associates

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants



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5. ADMINISTRATIVE: Action items:

5.4 SY2024-2025 Annual Renewal of Services Super Co-Op Joint Powers Authority

**SY2024-25 Annual Renewal of Services
Super Co-Op Joint Powers Authority**



Participant District: Tipton Elementary School District

Please check (✓) your response:

✓	We plan to CONTINUE membership with Super Co-Op JPA for SY2024-25.
	We do NOT plan to continue membership with Super Co-Op JPA for SY2024-25. What alternate USDA Foods delivery method do you plan to use?

Super Co-Op Joint Powers Authority is hereby given authority to contract for USDA Foods and related services on behalf of Member Districts and Participant Districts.

The parties agree as follows:

1. Both parties must remain eligible Recipient Agencies for receipt of United States Department of Agriculture (USDA) donated commodity foods (USDA Foods) as determined by the California Department of Education (CDE), Nutrition Services Division.
2. Through this written agreement, the Lead District is assigned control of the Participant District's fair share of USDA Foods entitlement for SY2024-25. The Lead District is responsible for ordering, receiving, storing, and distribution of Direct Delivery USDA Foods on behalf of Participant.
3. Lead District is responsible to maintain an inventory management system for all USDA Foods Direct Delivery items received and stored on behalf of Participant. Participant is responsible to maintain an inventory management system for all USDA Foods Direct Delivery or processed items after delivery to Participant District.
4. Both parties are responsible for compliance with USDA and the CDE, Nutrition Services Division policies and regulations.
5. SY2024-2 Fees:
 Membership Fees are paid by Participant District directly to the Lead District, billed in July 2024.
 Annual Renewal Fee beginning the 2nd year of membership shall be 0.3% of the current year USDA Foods estimated entitlement on July 1.
 State Administrative Fee of \$0.90 per case/unit of USDA Foods direct delivery (brown box) and diverted to processors.
 Delivery fees as per member district selected distributors.
 All fees are subject to change, as approved by the Super Co-Op JPA Board of Directors.
 Participant District agrees to remit all Super Co-Op JPA fees promptly upon receipt of invoice.
6. Participant District agrees to abide by the current Super Co-Op JPA Governing Rules, bylaws, conflict of interest cost and code of conduct, Brown Box Storage Policy, and other rules or policies as approved by the Board of Directors.

7. Should a loss of USDA Foods being held for the Participant District occur, due to/ but not limited to theft, spoilage, etc., the Lead District is responsible to the CDE, Nutrition Services Division and/or the USDA for the Fair Market Value of that food item(s). Both the Participant District and Lead District shall be responsible to maintain insurance coverage or contract provisions for insurance coverage with third party vendors that move or house USDA Foods at the fair market value.
8. Participant District shall respond to pre-planners and offerings promptly.
9. Participant District shall read all correspondence from the Super Co-Op JPA and respond promptly as indicated.
10. Participant District shall maintain accurate contact information with the Super Co-Op JPA to assure proper routing of invoices and correspondence.
11. Participant District agrees to complete the annual Food Distribution Program Annual Commodity Contract Packet in CNIPs when notified by the California Department of Education, typically in June of each year.
12. Participant District agrees to verify Value Pass Through (VPT) for all processed USDA Foods purchased and monitor entitlement balance ensuring that processed product is reported correctly by distributors or processors. Discrepancies shall be addressed promptly with USDA Foods distributor and/or processor.
13. In the event of a change in Lead District, this Agreement shall convey to the new Lead District.
14. Termination of the Assignment of USDA Foods shall be made in writing to the Lead District no later than December 10 to take effect the following June 30.
15. Provide current contact information for three (3) individuals at your district/agency:

Nutrition Services Director	
Name	Connie Sanchez
Title	Food Service Manager
Telephone	559-752-4213 ext 712
Email	csanchez@tipton.k12.ca.us

Accounts Payable Contact	
Name	Cassandra Young
Title	Business Manager
Telephone	559-752-4213 ext 705
Email	cyoung@tipton.k12.ca.us

Additional Contact for USDA Foods management	
Name	Stacey Bettencourt
Title	School Administrator
Telephone	559-752-4213 ext 703
Email	sbettencourt@tipton.k12.ca.us

16. Each individual executing this Annual Renewal of Services on behalf of Participant District represents, for the benefit of Lead District, that he or she is duly authorized to execute and deliver this Annual Renewal of Services on behalf of Participant District.

17. Lead District and Participant District acknowledge that this Annual Renewal of Services is subject to approval by the Participant District’s Board and this Annual Renewal of Services shall not be effective until after the Participant District’s Board approves this Annual Renewal of Services.

By signing this, I certify that I am an authorized representative of the Participant District and agree to adhere to the terms specified herein.

My execution of this Annual Renewal of Services was approved by the Participant District’s Board of Education at a duly called and noticed Regular Board Meeting on 03/05/2024 .

Participant District	Tipton Elementary School District
Signature	
Print Name	Stacey Bettencourt
Title	Superintendent
Date	

Signature	
Super Co-op Representative Name (Printed)	
Date	

5. ADMINISTRATIVE: Action items:

5.5 Tulare County SELPA Memorandum of Understanding Transfer of ERMHS Funds
From Member LEAS to SELPA

**Tulare COUNTY SELPA
MEMORANDUM OF UNDERSTANDING
TRANSFER OF ERMHS FUNDS FROM MEMBER LEAS TO SELPA**

This Memorandum of Understanding (“MOU”) is made by and between the Tulare County SELPA (“SELPA”) and Tipton Elementary (School District).

Purpose of MOU

Whereas Under previous law, state and federal funds for educationally-related mental health services (“ERMHS”) for students eligible for special education and related services were distributed to the SELPA which then distributed these funds to Member LEAs in accordance with the SELPA Local Plan (“Local Plan”) and SELPA Allocation Plan (“Allocation Plan”); and

Whereas The Governor's 2022-2023 State Budget effective for the 2023-2024 school year, all state and federal ERMHS funding shifted from the SELPA and, instead was to be distributed directly to each Member LEA; and

Whereas The Parties to this MOU have a history of collaborative local decision-making that, under the existing funding and allocation structure, has ensured that the full continuum of services, including ERMHS, is available to all students served by the SELPA; and

Whereas Changes from the Proposal are likely to result in program, funding, and staffing challenges that will impact the quality of services and thereby affect students, families, and staff across the SELPA; and

Whereas To avoid the unnecessary changes and resulting consequences of the Proposal, the Parties desire to maintain the SELPA's previous structure for distributing state and federal ERMHS funds.

Now, therefore, In consideration of the mutual covenants, conditions and obligations set forth herein, the Parties do hereby agree as follows:

1. Effective Date

This MOU shall be effective as of July 1st, 2024 – June 30th, 2025.

2. ERMHS Funds to SELPA

Member LEAs agree that the allocation for state principal apportionment for ERMHS, will be transferred from the district by Tulare County Office of Education as the Administrative (“AU”) for the SELPA. Any federal ERMHS funds allocated to the district with a Grant Award Notification (GAN) from California Department of Education (CDE), an agency agreement will be prepared to retrieve the allocation. This will go into effect for the 2024-2025 fiscal year.

3. Changes to ERMHS Programming

The Parties agree that, if any changes in ERMHS services are required due to implementation of this MOU, these changes will be determined by the Tulare County SELPA.

4. Renewal

The Parties agree that this MOU shall be discussed annually at the first SELPA Governing Board meeting in September of each academic year and renewed by participating districts by the following January.

5. Severability/Waiver

If any provision of this MOU is determined to be illegal, unenforceable, or invalid, such provision shall in no way affect the validity of any other provision of this MOU. No waiver of any provision of this MOU shall be deemed, or shall constitute, a waiver of any other provision, whether or not similar, nor shall any such waiver constitute a continuing or subsequent waiver of the same provision. No waiver shall be binding unless executed in writing by the party making the waiver.

6. Execution of MOU Electronically and in Counterparts

This MOU may be executed in counterparts such that the signatures may appear on separate signature pages. A copy or an original, with all signatures appended together, shall be deemed a fully executed MOU. A facsimile or scanned version of any party's signature shall be deemed an original signature.

IN WITNESS WHEREOF, the Parties via their respective authorized representatives have executed and entered into this MOU as of the date set next to the signatures below.
Tulare County SELPA:

Dated: _____

By: _____
Tammy Bradford, Assistant Superintendent,
Tulare County Office of Education / SELPA Director

Dated: 2/29/24

By: Stacey Bettencourt
Stacey Bettencourt,
Tipton Elementary School

6. FINANCE: Action items:

6.1 Vendor Payments

APY List

Date Paid between 1/30/2024 and 2/25/2024

Vend No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
13456	A & G TELEPHONE SERVICE, INC.	241521	02/23/2024	8886	010-81500-0-00000-81000-56000-0-0000	\$170.00
13456	A & G TELEPHONE SERVICE, INC.	241522	02/23/2024	8903	010-81500-0-00000-81000-58000-0-0000	\$649.35
13971	ALMEIDA, VIRGINIA	241400	02/02/2024	REIMB.STC.SUPPLY	010-90336-0-11100-10000-43000-0-0000	\$91.14
13971	ALMEIDA, VIRGINIA	241401	02/02/2024	REIMB.STC TRAVEL	010-90336-0-11100-10000-52000-0-0000	\$59.76
13036	AMERICAN FIDELITY	241428	02/09/2024	JANUARY 2024	010-00000-0-00000-00000-95024-0-0000	\$294.15
12788	ARAMARK UNIFORM SERVICES INC	241363	02/02/2024	5031345819	010-00000-0-00000-81000-58000-0-0000	\$617.57
12788	ARAMARK UNIFORM SERVICES INC	241441	02/09/2024	5031349920	010-00000-0-00000-81000-58000-0-0000	\$641.84
12788	ARAMARK UNIFORM SERVICES INC	241455	02/23/2024	5031353727	010-00000-0-00000-81000-58000-0-0000	\$677.84
12788	ARAMARK UNIFORM SERVICES INC	241456	02/23/2024	5031357820	010-00000-0-00000-81000-58000-0-0000	\$627.18
13904	AT&T	241457	02/23/2024	9391028858	010-00000-0-00000-81000-59000-0-0000	\$170.83
13904	AT&T	241458	02/23/2024	9391028859	010-00000-0-00000-81000-59000-0-0000	\$29.37
14404	AT&T	241362	02/02/2024	0826963964-012524	010-00000-0-00000-82000-59000-0-0000	\$614.79
14574	AVILA CABINET COMPANY	241424	02/09/2024	1704	010-99901-0-00000-85000-44000-0-0000	\$5,518.50
14101	B&B PEST CONTROL SERVICE	241356	02/02/2024	01-TIP-12-23	010-00000-0-00000-81000-58000-0-0000	\$170.00
14037	CALIFORNIA BUSINESS MACHINES	241440	02/09/2024	342292	010-11000-0-11100-10000-58000-0-0000	\$600.00
12548	CALIFORNIA TURF EQUIP. & SUPP.	241430	02/09/2024	616526	010-81500-0-00000-81000-43000-0-0000	\$220.75
14245	CENTRAL VALLEY REFRIGERATION	241523	02/23/2024	54479	010-00000-0-00000-81000-56000-0-0000	\$256.87
14245	CENTRAL VALLEY REFRIGERATION	241527	02/23/2024	54230	010-00000-0-00000-81000-56000-0-0000	\$1,045.36
14498	CINTAS	241359	02/02/2024	5194674151	010-07230-0-00000-36000-43000-0-0000	\$52.33
13389	CLASSIC CHARTER	241429	02/09/2024	169182	010-26000-3-11100-10000-58000-0-0000	\$3,484.50
13389	CLASSIC CHARTER	241509	02/23/2024	169182	010-26000-3-11100-10000-58000-0-0000	\$81.75
14338	COLLEGIATE DESIGNS, INC.	241439	02/09/2024	112923TIPT	010-26000-3-11100-10000-43000-0-0000	\$1,355.90
14584	COYOTE ENTERTAINMENT CENTER	241412	02/06/2024	37695729	010-26000-3-11100-10000-58000-0-0000	\$3,964.80
13982	DEPT. OF MOTOR VEHICLES	241454	02/09/2024	1323181	010-07230-0-00000-36000-58000-0-0000	\$1,938.00
14177	DUBUQUE BANK & TRUST	241355	02/02/2024	7287401335	010-99901-0-00000-91000-74380-0-0000	\$3,304.11
14177	DUBUQUE BANK & TRUST	241354	02/02/2024	7287401335	010-99901-0-00000-91000-74390-0-0000	\$18,695.89
13796	E.M. THARP, INC.	241431	02/09/2024	01EMT10385	010-07230-0-00000-36000-56000-0-0000	\$390.00
14374	ELAN FINANCIAL SERIVCES	241405	02/09/2024	9190 BETTENCOURT	010-26000-3-11100-10000-43000-0-0000	\$1,291.49
14374	ELAN FINANCIAL SERIVCES	241406	02/09/2024	9190 BETTENCOURT	010-26000-3-11100-10000-43000-0-0000	\$1,124.55
14373	ELAN FINANCIAL SERVICES	241411	02/09/2024	0461 MARTIN	010-07230-0-00000-36000-43000-0-0000	\$625.00
14375	ELAN FINANCIAL SERVICES	241407	02/09/2024	9281 SOLIAN	010-26000-3-11100-10000-43000-0-0000	\$165.63
14375	ELAN FINANCIAL SERVICES	241408	02/09/2024	9281 SOLIAN	010-26000-3-11100-10000-43000-0-0000	\$641.39
14375	ELAN FINANCIAL SERVICES	241409	02/09/2024	9281 SOLIAN	010-26000-3-11100-10000-43000-0-0000	\$800.25
14373	ELAN FINANCIAL SERVICES	241410	02/09/2024	0461 MARTIN	010-26000-3-11100-10000-58000-0-0000	\$400.00
14375	ELAN FINANCIAL SERVICES	241409	02/09/2024	9281 SOLIAN	010-26000-3-11100-10000-58000-0-0000	\$500.00
14459	ELAN FINANICAL SERVICES	241418	02/09/2024	1091 YOUNG	010-00000-0-00000-72000-59000-0-0000	\$2.31
14459	ELAN FINANICAL SERVICES	241415	02/09/2024	1091 YOUNG	010-00000-0-00000-72000-59000-0-0000	\$4.35
14459	ELAN FINANICAL SERVICES	241422	02/09/2024	1091 YOUNG	010-00000-0-00000-72000-59000-0-0000	\$10.40
14459	ELAN FINANICAL SERVICES	241419	02/09/2024	1091 YOUNG	010-00000-0-11100-10000-59000-0-0000	\$23.32

14459 ELAN FINANICAL SERVICES	241421	02/09/2024	1091 YOUNG	010-00000-0-11100-10000-59000-0-0000	\$69.87
14459 ELAN FINANICAL SERVICES	241420	02/09/2024	1091 YOUNG	010-07200-0-11100-24900-43000-0-0102	\$78.82
14459 ELAN FINANICAL SERVICES	241417	02/09/2024	1091 YOUNG	010-07230-0-00000-36000-58000-0-0000	\$15.00
14474 FOLLETT CONTENT SOLUTIONS, LLC	241375	02/02/2024	788082F	010-07200-0-11100-24203-43000-0-0114	\$57.38
14474 FOLLETT CONTENT SOLUTIONS, LLC	241466	02/23/2024	332421	010-07200-0-11100-24203-43000-0-0114	\$1,729.03
12921 GOLD STAR FOODS INC.	241432	02/09/2024	7038967	010-60100-0-11100-10000-43000-0-0000	\$98.50
12921 GOLD STAR FOODS INC.	241467	02/23/2024	7085381	010-60100-0-11100-10000-43000-0-0000	\$57.90
13857 JASON MARROQUIN	241481	02/23/2024	REIMB.FAMILY ENGAGE	010-07200-0-00000-24950-43000-0-0301	\$289.57
12270 LOZANO SMITH	241460	02/23/2024	2210407	010-00000-0-00000-72000-58000-0-0000	\$5,053.12
12270 LOZANO SMITH	241461	02/23/2024	2210408	010-00000-0-00000-72000-58000-0-0000	\$317.62
12270 LOZANO SMITH	241462	02/23/2024	2210409	010-00000-0-00000-72000-58000-0-0000	\$317.62
12270 LOZANO SMITH	241463	02/23/2024	2210410	010-00000-0-00000-72000-58000-0-0000	\$202.12
13461 M. GREEN & COMPANY LLP	241361	02/02/2024	175678	010-00000-0-00000-71910-58000-0-0000	\$24,840.00
13063 MICHELLE NUCKOLS	241360	02/02/2024	REIMB.AWARD SUPPLY	010-07200-0-00000-24950-43000-0-0301	\$223.75
13063 MICHELLE NUCKOLS	241464	02/23/2024	REIMB.GARDEN	010-07200-0-11302-10000-43000-0-0403	\$537.18
13063 MICHELLE NUCKOLS	241510	02/23/2024	REIMB.GARDEN	010-07200-0-11302-10000-43000-0-0403	\$49.57
13882 MOBILE MODULAR MGT. CORP.	241372	02/02/2024	2520125	010-00000-0-00000-81000-56000-0-0000	\$640.00
13882 MOBILE MODULAR MGT. CORP.	241373	02/02/2024	2520015	010-00000-0-00000-81000-56000-0-0000	\$640.00
13882 MOBILE MODULAR MGT. CORP.	241374	02/02/2024	2520145	010-00000-0-00000-81000-56000-0-0000	\$640.00
14383 MORENO, LAURA	241465	02/23/2024	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$101.84
14488 N & R DIESEL TRUCK REPAIR	241402	02/02/2024	TIP-BUS	010-07230-0-00000-36000-64000-0-0000	\$25,000.00
12836 OFFICE DEPOT, INC.	241443	02/09/2024	351349522001	010-11000-0-11100-10000-43000-0-0000	\$13.92
12836 OFFICE DEPOT, INC.	241445	02/09/2024	352032454001	010-11000-0-11100-10000-43000-0-0000	\$17.23
12836 OFFICE DEPOT, INC.	241447	02/09/2024	352032453001	010-11000-0-11100-10000-43000-0-0000	\$16.15
12836 OFFICE DEPOT, INC.	241448	02/09/2024	347808292001	010-11000-0-11100-10000-43000-0-0000	\$65.90
12836 OFFICE DEPOT, INC.	241449	02/09/2024	351268155001	010-11000-0-11100-10000-43000-0-0000	\$22.68
12836 OFFICE DEPOT, INC.	241450	02/09/2024	351269020001	010-11000-0-11100-10000-43000-0-0000	\$49.02
12836 OFFICE DEPOT, INC.	241452	02/09/2024	350672184001	010-11000-0-11100-10000-43000-0-0000	\$98.90
12836 OFFICE DEPOT, INC.	241446	02/09/2024	352032455001	010-11000-0-11100-10000-43000-0-0000	\$14.00
12836 OFFICE DEPOT, INC.	241478	02/23/2024	352638624001	010-11000-0-11100-10000-43000-0-0000	\$61.93
12836 OFFICE DEPOT, INC.	241479	02/23/2024	352637160001	010-11000-0-11100-10000-43000-0-0000	\$119.96
12836 OFFICE DEPOT, INC.	241513	02/23/2024	353948603001	010-11000-0-11100-10000-43000-0-0000	\$104.38
12836 OFFICE DEPOT, INC.	241477	02/23/2024	351349522002	010-11000-0-11100-10000-43000-0-0000	\$14.00
12836 OFFICE DEPOT, INC.	241451	02/09/2024	351929617001	010-60100-0-11100-10000-43000-0-0000	\$59.62
12836 OFFICE DEPOT, INC.	241480	02/23/2024	351932596001	010-60100-0-11100-10000-43000-0-0000	\$75.95
12836 OFFICE DEPOT, INC.	241512	02/23/2024	353986558001	010-60100-0-11100-10000-43000-0-0000	\$29.09
12836 OFFICE DEPOT, INC.	241511	02/23/2024	354155298001	010-60100-0-11100-10000-43000-0-0000	\$8.50
13562 ORIENTAL TRADING CO.	241391	02/02/2024	72947107301	010-60100-0-11100-10000-43000-0-0000	\$2,056.76
13562 ORIENTAL TRADING CO.	241395	02/02/2024	72947107302	010-60100-0-11100-10000-43000-0-0000	\$174.19
13562 ORIENTAL TRADING CO.	241396	02/02/2024	72947107309	010-60100-0-11100-10000-43000-0-0000	\$15.35
13562 ORIENTAL TRADING CO.	241392	02/02/2024	72947107308	010-60100-0-11100-10000-43000-0-0000	\$212.16
13562 ORIENTAL TRADING CO.	241393	02/02/2024	72947107307	010-60100-0-11100-10000-43000-0-0000	\$130.85
13562 ORIENTAL TRADING CO.	241394	02/02/2024	72947107305	010-60100-0-11100-10000-43000-0-0000	\$64.82
13562 ORIENTAL TRADING CO.	241397	02/02/2024	72947107310	010-60100-0-11100-10000-43000-0-0000	\$39.08
13562 ORIENTAL TRADING CO.	241474	02/23/2024	72947107306	010-60100-0-11100-10000-43000-0-0000	\$66.35
13562 ORIENTAL TRADING CO.	241475	02/23/2024	72947107303	010-60100-0-11100-10000-43000-0-0000	\$61.62
13562 ORIENTAL TRADING CO.	241476	02/23/2024	72947107304	010-60100-0-11100-10000-43000-0-0000	\$127.92

13448 PIONEER DRAMA SERVICE, INC.	241366	02/02/2024	643544	010-07200-0-11372-10000-43000-0-0402	\$586.75
14396 S & S AG AND AUTO PARTS	241489	02/23/2024	112477	010-07230-0-00000-36000-43000-0-0000	\$243.33
14396 S & S AG AND AUTO PARTS	241490	02/23/2024	112528	010-07230-0-00000-36000-43000-0-0000	\$69.11
14586 SANDRA ARIAS FLORES	241453	02/09/2024	REIMB.LIVESCAN	010-00000-0-00000-72000-58000-0-0000	\$47.50
13596 SCHOOL NURSE SUPPLY	241367	02/02/2024	0986451-IN	010-07200-0-11100-10000-43000-0-0204	\$861.36
14111 SISC	241427	02/09/2024	FEB HW RET.BRD.ACT	010-00000-0-00000-00000-95024-0-0000	\$83,189.78
14111 SISC	241426	02/09/2024	FEB HW RET.BRD.ACT	010-00000-0-00000-00000-95028-0-0000	\$1,623.00
14111 SISC	241425	02/09/2024	FEB HW RET.BRD.ACT	010-00000-0-00000-71000-34020-0-0000	\$8,071.65
5388 SOUTHERN CAL GAS	241488	02/23/2024	108 416 9100 8	010-00000-0-00000-81000-55000-0-0000	\$2,858.30
13527 STARLING, TIM	241514	02/23/2024	REIMB.MILAGE.MEALS	010-07200-0-11100-10000-52000-0-0117	\$564.00
13527 STARLING, TIM	241371	02/02/2024	REIMB.ESPORTS	010-26000-0-11100-10000-43000-0-0000	\$272.87
13130 SYSCO FOOD SERVICES	241436	02/09/2024	384920635	010-00000-0-00000-72000-43000-0-0000	\$54.44
13130 SYSCO FOOD SERVICES	241482	02/23/2024	384939048	010-07200-0-11100-10000-43000-0-0201	\$478.90
13130 SYSCO FOOD SERVICES	241484	02/23/2024	384939049	010-26000-3-11100-10000-43000-0-0000	\$55.00
13130 SYSCO FOOD SERVICES	241368	02/02/2024	384912594	010-60100-0-11100-10000-43000-0-0000	\$632.35
13130 SYSCO FOOD SERVICES	241435	02/09/2024	384920636	010-60100-0-11100-10000-43000-0-0000	\$598.36
13130 SYSCO FOOD SERVICES	241483	02/23/2024	384939049	010-60100-0-11100-10000-43000-0-0000	\$851.58
13130 SYSCO FOOD SERVICES	241369	02/02/2024	384912595	010-90336-0-11100-10000-43000-0-0000	\$76.21
14369 THE HOME DEPOT PRO	241382	02/02/2024	785713488	010-81500-0-00000-81000-43000-0-0000	\$2,407.72
14369 THE HOME DEPOT PRO	241386	02/02/2024	785713470	010-81500-0-00000-81000-43000-0-0000	\$251.36
14369 THE HOME DEPOT PRO	241387	02/02/2024	785211369	010-81500-0-00000-81000-43000-0-0000	\$57.02
14369 THE HOME DEPOT PRO	241383	02/02/2024	785713496	010-81500-0-00000-81000-43000-0-0000	\$67.88
14369 THE HOME DEPOT PRO	241384	02/02/2024	785885096	010-81500-0-00000-81000-43000-0-0000	\$128.78
14369 THE HOME DEPOT PRO	241388	02/02/2024	784821407	010-81500-0-00000-81000-43000-0-0000	\$103.53
14369 THE HOME DEPOT PRO	241385	02/02/2024	785885088	010-81500-0-00000-81000-43000-0-0000	\$130.94
14369 THE HOME DEPOT PRO	241389	02/02/2024	785056706	010-81500-0-00000-81000-43000-0-0000	\$127.88
14369 THE HOME DEPOT PRO	241390	02/02/2024	785222134	010-81500-0-00000-81000-43000-0-0000	\$311.61
12264 TIPTON AUTO PARTS	241505	02/23/2024	67634	010-07230-0-00000-36000-43000-0-0000	\$1,649.78
12264 TIPTON AUTO PARTS	240027	02/23/2024	66713	010-07230-0-00000-36000-43000-0-0000	(\$18.00)
12264 TIPTON AUTO PARTS	240029	02/23/2024	37259	010-07230-0-00000-36000-43000-0-0000	(\$18.00)
12264 TIPTON AUTO PARTS	241506	02/23/2024	67634	010-07230-0-00000-36000-43000-0-0000	\$264.17
12264 TIPTON AUTO PARTS	241504	02/23/2024	67258	010-07230-0-00000-36000-43000-0-0000	\$202.22
12264 TIPTON AUTO PARTS	240028	02/23/2024	67656	010-07230-0-00000-36000-43000-0-0000	(\$216.00)
12264 TIPTON AUTO PARTS	241492	02/23/2024	66712	010-81500-0-00000-81000-43000-0-0000	\$137.36
12264 TIPTON AUTO PARTS	241493	02/23/2024	66807	010-81500-0-00000-81000-43000-0-0000	\$14.02
12264 TIPTON AUTO PARTS	241494	02/23/2024	66820	010-81500-0-00000-81000-43000-0-0000	\$17.23
12264 TIPTON AUTO PARTS	241491	02/23/2024	66514	010-81500-0-00000-81000-43000-0-0000	\$34.63
12264 TIPTON AUTO PARTS	241495	02/23/2024	66842	010-81500-0-00000-81000-43000-0-0000	\$45.18
12264 TIPTON AUTO PARTS	241496	02/23/2024	66904	010-81500-0-00000-81000-43000-0-0000	\$10.76
12264 TIPTON AUTO PARTS	241500	02/23/2024	67534	010-81500-0-00000-81000-43000-0-0000	\$23.27
12264 TIPTON AUTO PARTS	241503	02/23/2024	67821	010-81500-0-00000-81000-43000-0-0000	\$15.07
12264 TIPTON AUTO PARTS	241497	02/23/2024	67194	010-81500-0-00000-81000-43000-0-0000	\$129.44
12264 TIPTON AUTO PARTS	241498	02/23/2024	67260	010-81500-0-00000-81000-43000-0-0000	\$21.52
12264 TIPTON AUTO PARTS	241501	02/23/2024	67683	010-81500-0-00000-81000-43000-0-0000	\$31.31
12264 TIPTON AUTO PARTS	241502	02/23/2024	67750	010-81500-0-00000-81000-43000-0-0000	\$367.15
12264 TIPTON AUTO PARTS	241499	02/23/2024	67383	010-81500-0-00000-81000-43000-0-0000	\$10.76
5760 TIPTON COMMUNITY SERVICES DIST	241442	02/09/2024	10040002	010-00000-0-00000-81000-55000-0-0000	\$532.02

14414 T-MOBILE USA INC.	241381	02/02/2024	987306951	010-00000-0-00000-81000-59000-0-0000	\$599.10
14414 T-MOBILE USA INC.	241459	02/23/2024	970029235	010-07200-0-11100-24900-59000-0-0102	\$9,372.80
13605 TULARE CO. OFFICE OF EDUCATION	241414	02/09/2024	241805	010-30100-4-11100-10000-58000-0-0000	\$4,687.50
13463 TULARE COUNTY OFFICE OF EDUCAT	241378	02/02/2024	241508	010-00000-0-00000-72000-58000-0-0000	\$4,102.35
13463 TULARE COUNTY OFFICE OF EDUCAT	241413	02/09/2024	241905	010-00000-0-00000-72000-59000-0-0000	\$2,400.00
13463 TULARE COUNTY OFFICE OF EDUCAT	241377	02/02/2024	241717	010-07200-0-00000-31200-58000-0-0202	\$16,776.50
13463 TULARE COUNTY OFFICE OF EDUCAT	241376	02/02/2024	241644	010-07200-0-00000-31200-58000-0-0206	\$12,418.56
13463 TULARE COUNTY OFFICE OF EDUCAT	241380	02/02/2024	241680	010-07200-0-00000-31400-58000-0-0204	\$12,827.02
13463 TULARE COUNTY OFFICE OF EDUCAT	241379	02/02/2024	241610	010-07200-0-00000-31400-58000-0-0205	\$1,164.00
12324 TULE TRASH COMPANY	241404	02/02/2024	298819	010-00000-0-00000-81000-55000-0-0000	\$1,178.76
14511 TYGER BATES	241438	02/09/2024	1526	010-00000-0-00000-72000-58000-0-0000	\$500.00
12650 VALLEY FOOD SERVICE	241508	02/23/2024	435350	010-60100-0-11100-10000-43000-0-0000	\$286.80
13496 VALLEY PACIFIC PET. SERV., INC	241398	02/02/2024	24-756549	010-07230-0-00000-36000-43000-0-0000	\$1,510.22
13496 VALLEY PACIFIC PET. SERV., INC	241525	02/23/2024	24-760224	010-07230-0-00000-36000-43000-0-0000	\$907.44

010-General Fund Total Expenditures:

\$292,696.64

14101 B&B PEST CONTROL SERVICE	241357	02/02/2024	01-TIP-12-23	130-53100-0-00000-37000-58000-0-0000	\$40.00
14498 CINTAS	241358	02/02/2024	5194674190	130-53100-0-00000-37000-43000-0-0000	\$83.19
14459 ELAN FINANICAL SERVICES	241416	02/09/2024	1091 YOUNG	130-53100-0-00000-37000-58000-0-0000	\$171.86
12921 GOLD STAR FOODS INC.	241365	02/02/2024	6977627	130-53100-0-00000-37000-47000-0-0000	\$543.74
12921 GOLD STAR FOODS INC.	241433	02/09/2024	7023241	130-53100-0-00000-37000-47000-0-0000	\$7.44
12921 GOLD STAR FOODS INC.	241469	02/23/2024	7085444	130-53100-0-00000-37000-47000-0-0000	\$81.58
12921 GOLD STAR FOODS INC.	241470	02/23/2024	7080402	130-53100-0-00000-37000-47000-0-0000	\$231.20
12921 GOLD STAR FOODS INC.	241472	02/23/2024	7032580	130-53100-0-00000-37000-47000-0-0000	\$42.16
12921 GOLD STAR FOODS INC.	241473	02/23/2024	7080866	130-53100-0-00000-37000-47000-0-0000	\$37.20
12921 GOLD STAR FOODS INC.	241468	02/23/2024	7085381	130-53100-0-00000-37000-47000-0-0000	\$139.80
12921 GOLD STAR FOODS INC.	241471	02/23/2024	7032567	130-53100-0-00000-37000-47000-0-0000	\$237.65
12921 GOLD STAR FOODS INC.	241364	02/02/2024	7039202	130-53100-0-00000-37000-58000-0-0000	\$41.80
14560 IMPERIAL DADE	241434	02/09/2024	15705091	130-53100-0-00000-37000-43000-0-0000	\$1,760.72
14427 R & L CROW DISTRIBUTING	241519	02/23/2024	1.16.24	130-53100-0-00000-37000-47000-0-0000	\$761.00
14427 R & L CROW DISTRIBUTING	241518	02/23/2024	1.19.24	130-53100-0-00000-37000-47000-0-0000	\$863.60
14427 R & L CROW DISTRIBUTING	241520	02/23/2024	1.9.24	130-53100-0-00000-37000-47000-0-0000	\$1,239.08
14427 R & L CROW DISTRIBUTING	241515	02/23/2024	1.30.24	130-53100-0-00000-37000-47000-0-0000	\$1,045.04
14427 R & L CROW DISTRIBUTING	241516	02/23/2024	1.26.24	130-53100-0-00000-37000-47000-0-0000	\$644.54
14427 R & L CROW DISTRIBUTING	241517	02/23/2024	1.23.24	130-53100-0-00000-37000-47000-0-0000	\$370.16
13130 SYSCO FOOD SERVICES	241399	02/02/2024	384920249	130-53100-0-00000-37000-43000-0-0000	\$1,584.71
13130 SYSCO FOOD SERVICES	241370	02/02/2024	384912593	130-53100-0-00000-37000-47000-0-0000	\$2,161.30
13130 SYSCO FOOD SERVICES	241437	02/09/2024	384920635	130-53100-0-00000-37000-47000-0-0000	\$5,206.91
13130 SYSCO FOOD SERVICES	241487	02/23/2024	384939047	130-53100-0-00000-37000-47000-0-0000	\$5,082.12
13130 SYSCO FOOD SERVICES	241486	02/23/2024	384931165	130-53100-0-00000-37000-47000-0-0000	\$612.25
13130 SYSCO FOOD SERVICES	241485	02/23/2024	384918048	130-53100-0-00000-37000-47000-0-0000	\$36.40
12324 TULE TRASH COMPANY	241403	02/02/2024	298818	130-53100-0-00000-81000-55000-0-0000	\$1,271.82
12650 VALLEY FOOD SERVICE	241507	02/23/2024	435350	130-53100-0-00000-37000-47000-0-0000	\$636.95

130-Cafeteria Fund Total Expenditures:

\$24,934.22

13607 MANGINI ASSOCIATES, INC.	241423	02/09/2024	14347	356-78100-0-00000-85000-62000-0-0000	\$7,195.46
13607 MANGINI ASSOCIATES, INC.	241526	02/23/2024	14302	356-78100-0-00000-85000-62000-0-0000	\$33,629.15

356-County School Facilities Fund (Kinder Facilities):

\$40,824.61

Total Payments

\$358,455.47

6. FINANCE: Action items:

6.2 Budget Revisions

Budget Revision Report

Bdg Revision Final

Control Number: 22628874

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Fund: 0100 General Fund Revenues			
LCFF Sources			
010-00000-0-00000-00000-801110-0-0000	\$5,514,582.00	\$6,726.00	\$5,521,308.00
010-14000-0-00000-00000-80120-0-0000	\$1,527,648.00	\$29.00	\$1,527,677.00
Total:	\$7,042,230.00	\$6,755.00	\$7,048,985.00
Federal Revenues			
010-30100-4-00000-00000-82900-0-0000	\$244,778.00	\$6,778.00	\$251,556.00
010-40350-2-00000-00000-82900-0-0000	\$133.84	(\$133.84)	\$0.00
010-40350-4-00000-00000-82900-0-0000	\$25,488.00	(\$27.00)	\$25,461.00
010-41270-3-00000-00000-82900-0-0000	\$19,434.75	\$180.00	\$19,614.75
010-42030-3-00000-00000-82900-0-0000	\$2,981.92	\$193.00	\$3,174.92
Total:	\$292,816.51	\$6,990.16	\$299,806.67
Other State Revenues			
010-00000-0-00000-00000-85500-0-0000	\$18,353.00	(\$87.00)	\$18,266.00
010-11000-0-00000-00000-85600-0-0000	\$84,319.26	(\$1,255.26)	\$83,064.00
010-26000-4-00000-00000-85900-0-0000	\$961,315.00	(\$25,693.00)	\$935,622.00
010-62110-0-00000-00000-85900-0-0000	\$0.00	\$559,580.00	\$559,580.00
010-63000-0-00000-00000-85600-0-0000	\$34,299.36	(\$510.36)	\$33,789.00
Total:	\$1,098,286.62	\$532,034.38	\$1,630,321.00
Other Local Revenues			
010-00000-0-00000-00000-86600-0-0000	\$0.00	\$230,000.00	\$230,000.00
010-00099-0-00000-00000-86990-0-0000	\$1,000.00	(\$1,000.00)	\$0.00
010-90104-0-00000-00000-86250-0-0000	\$0.00	\$500.00	\$500.00
Total:	\$1,000.00	\$229,500.00	\$230,500.00
Total Revenues	\$8,434,333.13	\$775,279.54	\$9,209,612.67
Expenditures			
Certificated Salaries			
010-00000-0-11100-10000-11000-0-0000	\$1,115,487.00	\$4,513.00	\$1,120,000.00

Budget Revision Report

Control Number: 22628874

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-07200-0-11100-10000-11000-0-0-0106	\$73,669.00	\$731.00	\$74,400.00
010-07200-0-11100-10000-11002-0-0-0115	\$0.00	\$4,000.00	\$4,000.00
010-07215-0-11100-10000-11000-0-0-0000	\$0.00	\$1,500.00	\$1,500.00
010-14000-0-11100-10000-11000-0-0-0000	\$1,072,409.00	\$4,062.00	\$1,076,471.00
010-30100-4-11100-10000-11002-0-0-0000	\$0.00	\$1,000.00	\$1,000.00
010-30100-4-11100-10000-11003-0-0-0000	\$0.00	\$6,000.00	\$6,000.00
010-30100-4-11100-41000-19000-0-0-0000	\$8,701.00	\$224.00	\$8,925.00
010-40350-3-11100-24900-19000-0-0-0000	\$0.00	\$9,088.18	\$9,088.18
010-40350-4-11100-10000-11000-0-0-0000	\$21,534.00	(\$21,534.00)	\$0.00
010-40350-4-11100-24900-19000-0-0-0000	\$0.00	\$15,000.00	\$15,000.00
010-41270-3-11100-41000-19000-0-0-0000	\$4,464.30	\$5,952.40	\$10,416.70
010-41270-4-11100-41000-19000-0-0-0000	\$18,071.00	(\$5,071.00)	\$13,000.00
010-60100-0-11100-10000-11003-0-0-0000	\$0.00	\$13,975.00	\$13,975.00
010-62660-0-11100-10000-11002-0-0-0000	\$0.00	\$5,000.00	\$5,000.00
010-74350-0-11100-10000-11003-0-0-0000	\$0.00	\$800.00	\$800.00
Total:	\$2,314,335.30	\$45,240.58	\$2,359,575.88

Classified Salaries

010-00000-0-00000-27000-24000-0-0-0000	\$97,321.00	\$679.00	\$98,000.00
010-00000-0-00000-72000-23000-0-0-0000	\$93,363.00	\$3,837.00	\$97,200.00
010-00000-0-00000-81000-22000-0-0-0000	\$85,939.00	\$10,061.00	\$96,000.00
010-00000-0-00000-81000-22002-0-0-0000	\$25,000.00	\$700.00	\$25,700.00
010-00000-0-11100-10000-21002-0-0-0000	\$0.00	\$9,000.00	\$9,000.00
010-00000-0-11100-10000-21003-0-0-0000	\$0.00	\$1,000.00	\$1,000.00
010-07200-0-11100-10000-21003-0-0-0101	\$0.00	\$1,200.00	\$1,200.00
010-07200-0-11100-24203-22000-0-0-0105	\$54,731.00	\$269.00	\$55,000.00
010-07200-0-11100-24900-22000-0-0-0102	\$33,230.00	\$19,770.00	\$53,000.00
010-07200-0-11100-24900-22003-0-0-0102	\$0.00	\$3,000.00	\$3,000.00
010-07230-0-00000-36000-22000-0-0-0000	\$89,791.00	\$2,709.00	\$92,500.00
010-30100-4-11100-10000-21000-0-0-0000	\$82,486.00	(\$5,486.00)	\$77,000.00
010-42030-4-11100-10000-21000-0-0-0000	\$32,210.00	(\$1,210.00)	\$31,000.00
010-42030-4-11100-10000-21003-0-0-0000	\$139.10	\$60.90	\$200.00
010-60100-0-00000-36000-22003-0-0-0000	\$0.00	\$150.00	\$150.00
010-60100-0-11100-10000-21000-0-0-0000	\$78,750.00	\$8,250.00	\$87,000.00
010-81500-0-00000-81000-22000-0-0-0000	\$109,294.00	\$706.00	\$110,000.00

Budget Revision Report

Bdg Revision Final

Control Number: 22628874

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Employee Benefits			
010-00000-0-00000-27000-32020-0-0000	\$27,486.00	\$214.00	\$27,700.00
010-00000-0-00000-27000-33022-0-0000	\$6,387.00	\$63.00	\$6,450.00
010-00000-0-00000-27000-33023-0-0000	\$1,494.00	\$31.00	\$1,525.00
010-00000-0-00000-27000-36010-0-0000	\$3,877.00	\$173.00	\$4,050.00
010-00000-0-00000-27000-36020-0-0000	\$2,794.00	\$131.00	\$2,925.00
010-00000-0-00000-71500-36010-0-0000	\$4,446.00	\$204.00	\$4,650.00
010-00000-0-00000-72000-32020-0-0000	\$34,847.00	\$1,053.00	\$35,900.00
010-00000-0-00000-72000-33022-0-0000	\$8,098.00	\$252.00	\$8,350.00
010-00000-0-00000-72000-33023-0-0000	\$1,894.00	\$56.00	\$1,950.00
010-00000-0-00000-72000-34020-0-0000	\$20,588.00	\$162.00	\$20,750.00
010-00000-0-00000-72000-35020-0-0000	\$65.00	\$5.00	\$70.00
010-00000-0-00000-72000-36020-0-0000	\$3,542.00	\$258.00	\$3,800.00
010-00000-0-00000-81000-32020-0-0000	\$39,177.00	\$2,873.00	\$42,050.00
010-00000-0-00000-81000-33022-0-0000	\$9,104.00	\$696.00	\$9,800.00
010-00000-0-00000-81000-33023-0-0000	\$2,129.00	\$171.00	\$2,300.00
010-00000-0-00000-81000-34020-0-0000	\$30,020.00	\$280.00	\$30,300.00
010-00000-0-00000-81000-35020-0-0000	\$73.00	\$7.00	\$80.00
010-00000-0-00000-81000-36020-0-0000	\$3,982.00	\$468.00	\$4,450.00
010-00000-0-11100-10000-31010-0-0000	\$231,681.00	(\$6,681.00)	\$225,000.00
010-00000-0-11100-10000-32020-0-0000	\$0.00	\$300.00	\$300.00
010-00000-0-11100-10000-33012-0-0000	\$0.00	\$6,050.00	\$6,050.00
010-00000-0-11100-10000-33013-0-0000	\$17,588.00	\$112.00	\$17,700.00
010-00000-0-11100-10000-33022-0-0000	\$0.00	\$625.00	\$625.00
010-00000-0-11100-10000-33023-0-0000	\$0.00	\$150.00	\$150.00
010-00000-0-11100-10000-34010-0-0000	\$251,977.00	(\$21,977.00)	\$230,000.00
010-00000-0-11100-10000-35010-0-0000	\$606.00	\$4.00	\$610.00
010-00000-0-11100-10000-35020-0-0000	\$17.00	(\$12.00)	\$5.00
010-00000-0-11100-10000-36010-0-0000	\$32,896.00	\$1,404.00	\$34,300.00
010-00000-0-11100-10000-36020-0-0000	\$0.00	\$285.00	\$285.00
010-00000-0-11100-10000-37020-0-0000	\$0.00	\$20.00	\$20.00
010-00000-0-11100-24900-34020-0-0000	\$9,559.00	\$91.00	\$9,650.00
010-00000-0-11100-24900-35020-0-0000	\$166.00	(\$146.00)	\$20.00
Total:	\$782,254.10	\$54,695.90	\$836,950.00

Budget Revision Report

Bdg Revision Final

Control Number: 22628874

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-00000-0-11100-24900-36020-0-0000	\$901.00	\$49.00	\$950.00
010-07200-0-11100-10000-31010-0-0106	\$14,071.00	\$154.00	\$14,225.00
010-07200-0-11100-10000-31010-0-0115	\$0.00	\$765.00	\$765.00
010-07200-0-11100-10000-33012-0-0115	\$0.00	\$250.00	\$250.00
010-07200-0-11100-10000-33013-0-0106	\$1,068.00	\$32.00	\$1,100.00
010-07200-0-11100-10000-33013-0-0115	\$0.00	\$60.00	\$60.00
010-07200-0-11100-10000-34020-0-0101	\$8,751.00	\$149.00	\$8,900.00
010-07200-0-11100-10000-35010-0-0115	\$0.00	\$2.00	\$2.00
010-07200-0-11100-10000-36010-0-0106	\$1,998.00	\$102.00	\$2,100.00
010-07200-0-11100-10000-36010-0-0115	\$0.00	\$115.00	\$115.00
010-07200-0-11100-10000-36010-0-0116	\$2,497.00	\$103.00	\$2,600.00
010-07200-0-11100-10000-36010-0-0501	\$8,594.00	\$356.00	\$8,950.00
010-07200-0-11100-10000-36020-0-0101	\$4,430.00	\$220.00	\$4,650.00
010-07200-0-11100-10000-37010-0-0115	\$0.00	\$10.00	\$10.00
010-07200-0-11100-24203-32020-0-0105	\$14,602.00	\$98.00	\$14,700.00
010-07200-0-11100-24203-33022-0-0105	\$3,393.00	\$57.00	\$3,450.00
010-07200-0-11100-24203-33023-0-0105	\$794.00	\$6.00	\$800.00
010-07200-0-11100-24203-34020-0-0105	\$19,118.00	\$182.00	\$19,300.00
010-07200-0-11100-24203-35020-0-0105	\$27.00	\$3.00	\$30.00
010-07200-0-11100-24203-36020-0-0105	\$1,484.00	\$66.00	\$1,550.00
010-07200-0-11100-24900-32020-0-0102	\$8,866.00	\$6,634.00	\$15,500.00
010-07200-0-11100-24900-33022-0-0102	\$2,060.00	\$1,440.00	\$3,500.00
010-07200-0-11100-24900-33023-0-0102	\$482.00	\$318.00	\$800.00
010-07200-0-11100-24900-34020-0-0102	\$9,559.00	\$1,091.00	\$10,650.00
010-07200-0-11100-24900-35020-0-0102	\$17.00	\$13.00	\$30.00
010-07200-0-11100-24900-36020-0-0102	\$901.00	\$699.00	\$1,600.00
010-07200-0-11100-24900-37020-0-0102	\$104.00	\$46.00	\$150.00
010-07200-0-11100-24900-37520-0-0102	\$152.00	\$48.00	\$200.00
010-07200-0-11100-31300-34020-0-0203	\$282.00	\$18.00	\$300.00
010-07200-0-11100-31300-36020-0-0203	\$166.00	\$9.00	\$175.00
010-07200-0-11100-41000-36010-0-0406	\$1,089.00	\$61.00	\$1,150.00
010-07215-0-00000-81000-34020-0-0404	\$5,927.00	\$73.00	\$6,000.00
010-07215-0-00000-81000-35020-0-0404	\$8.00	\$2.00	\$10.00
010-07215-0-00000-81000-36020-0-0404	\$454.00	\$21.00	\$475.00
010-07215-0-11100-10000-31010-0-0000	\$0.00	\$300.00	\$300.00

Budget Revision Report

Bdg Revision Final

Control Number: 22628874

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-07215-0-11100-10000-33013-0-0000	\$0.00	\$25.00	\$25.00
010-07215-0-11100-10000-34010-0-0502	\$53,913.00	(\$1,913.00)	\$52,000.00
010-07215-0-11100-10000-35010-0-0000	\$0.00	\$1.00	\$1.00
010-07215-0-11100-10000-36010-0-0000	\$0.00	\$45.00	\$45.00
010-07215-0-11100-10000-36010-0-0502	\$6,061.00	\$239.00	\$6,300.00
010-07215-0-11100-10000-37010-0-0000	\$0.00	\$5.00	\$5.00
010-07230-0-00000-36000-32020-0-0000	\$30,260.00	\$740.00	\$31,000.00
010-07230-0-00000-36000-33022-0-0000	\$7,032.00	\$168.00	\$7,200.00
010-07230-0-00000-36000-33023-0-0000	\$1,645.00	\$55.00	\$1,700.00
010-07230-0-00000-36000-34020-0-0000	\$37,681.00	\$219.00	\$37,900.00
010-07230-0-00000-36000-35020-0-0000	\$57.00	\$3.00	\$60.00
010-07230-0-00000-36000-36020-0-0000	\$3,076.00	\$224.00	\$3,300.00
010-14000-0-11100-10000-36010-0-0000	\$29,404.00	\$846.00	\$30,250.00
010-26000-3-11100-10000-34020-0-0000	\$0.00	\$2,100.00	\$2,100.00
010-26000-3-11100-10000-37520-0-0000	\$0.00	\$50.00	\$50.00
010-30100-4-11100-10000-31010-0-0000	\$0.00	\$1,400.00	\$1,400.00
010-30100-4-11100-10000-32020-0-0000	\$22,808.00	(\$1,808.00)	\$21,000.00
010-30100-4-11100-10000-33012-0-0000	\$0.00	\$50.00	\$50.00
010-30100-4-11100-10000-33013-0-0000	\$0.00	\$110.00	\$110.00
010-30100-4-11100-10000-33022-0-0000	\$5,300.00	(\$300.00)	\$5,000.00
010-30100-4-11100-10000-33023-0-0000	\$1,240.00	(\$40.00)	\$1,200.00
010-30100-4-11100-10000-34020-0-0000	\$3,989.00	\$311.00	\$4,300.00
010-30100-4-11100-10000-34020-0-0208	\$5,964.00	\$136.00	\$6,100.00
010-30100-4-11100-10000-35010-0-0000	\$0.00	\$4.00	\$4.00
010-30100-4-11100-10000-36010-0-0000	\$0.00	\$200.00	\$200.00
010-30100-4-11100-10000-37010-0-0000	\$0.00	\$20.00	\$20.00
010-30100-4-11100-41000-31010-0-0000	\$1,662.00	\$63.00	\$1,725.00
010-30100-4-11100-41000-33013-0-0000	\$126.00	\$4.00	\$130.00
010-30100-4-11100-41000-34010-0-0000	\$2,485.00	\$65.00	\$2,550.00
010-30100-4-11100-41000-36010-0-0000	\$236.00	\$14.00	\$250.00
010-40350-3-11100-24900-31010-0-0000	\$0.00	\$1,735.85	\$1,735.85
010-40350-3-11100-24900-33013-0-0000	\$0.00	\$131.79	\$131.79
010-40350-3-11100-24900-34010-0-0000	\$0.00	\$1,522.16	\$1,522.16
010-40350-3-11100-24900-35010-0-0000	\$0.00	\$4.57	\$4.57
010-40350-3-11100-24900-36010-0-0000	\$0.00	\$255.81	\$255.81

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-40350-3-11100-24900-37010-0-0000	\$0.00	\$19.47	\$19.47
010-40350-3-11100-24900-37510-0-0000	\$0.00	\$19.31	\$19.31
010-40350-4-11100-10000-31010-0-0000	\$4,113.00	(\$4,113.00)	\$0.00
010-40350-4-11100-10000-33013-0-0000	\$312.00	(\$312.00)	\$0.00
010-40350-4-11100-10000-34010-0-0000	\$3,632.00	(\$3,632.00)	\$0.00
010-40350-4-11100-10000-35010-0-0000	\$108.00	(\$108.00)	\$0.00
010-40350-4-11100-10000-36010-0-0000	\$584.00	(\$584.00)	\$0.00
010-40350-4-11100-10000-37010-0-0000	\$67.00	(\$67.00)	\$0.00
010-40350-4-11100-10000-37510-0-0000	\$58.00	(\$58.00)	\$0.00
010-40350-4-11100-24900-31010-0-0000	\$0.00	\$3,000.00	\$3,000.00
010-40350-4-11100-24900-33013-0-0000	\$0.00	\$250.00	\$250.00
010-40350-4-11100-24900-34010-0-0000	\$0.00	\$2,200.00	\$2,200.00
010-40350-4-11100-24900-35010-0-0000	\$0.00	\$10.00	\$10.00
010-40350-4-11100-24900-36010-0-0000	\$0.00	\$500.00	\$500.00
010-40350-4-11100-24900-37010-0-0000	\$0.00	\$15.00	\$15.00
010-40350-4-11100-24900-37510-0-0000	\$0.00	\$15.00	\$15.00
010-41270-3-11100-41000-31010-0-0000	\$852.69	\$1,136.92	\$1,989.61
010-41270-3-11100-41000-33013-0-0000	\$64.74	\$86.32	\$151.06
010-41270-3-11100-41000-34010-0-0000	\$0.00	\$2,267.00	\$2,267.00
010-41270-3-11100-41000-35010-0-0000	\$2.22	\$2.96	\$5.18
010-41270-3-11100-41000-36010-0-0000	\$125.67	\$167.56	\$293.23
010-41270-3-11100-41000-37010-0-0000	\$9.57	\$12.76	\$22.33
010-41270-3-11100-41000-37510-0-0000	\$15.78	\$21.04	\$36.82
010-41270-4-11100-41000-31010-0-0000	\$3,452.00	(\$952.00)	\$2,500.00
010-41270-4-11100-41000-33013-0-0000	\$262.00	(\$72.00)	\$190.00
010-41270-4-11100-41000-34010-0-0000	\$5,162.00	(\$1.00)	\$5,161.00
010-41270-4-11100-41000-35010-0-0000	\$9.00	(\$2.00)	\$7.00
010-41270-4-11100-41000-36010-0-0000	\$490.00	(\$120.00)	\$370.00
010-42030-4-11100-10000-32020-0-0000	\$8,594.00	(\$194.00)	\$8,400.00
010-42030-4-11100-10000-33022-0-0000	\$1,997.00	(\$47.00)	\$1,950.00
010-42030-4-11100-10000-33023-0-0000	\$467.00	(\$7.00)	\$460.00
010-42030-4-11100-10000-34020-0-0000	\$1,409.00	\$41.00	\$1,450.00
010-42030-4-11100-10000-36020-0-0000	\$874.00	\$6.00	\$880.00
010-60100-0-00000-36000-32020-0-0000	\$0.00	\$40.00	\$40.00
010-60100-0-00000-36000-33022-0-0000	\$0.00	\$10.00	\$10.00

Budget Revision Report

Control Number: 22628874

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-60100-0-00000-36000-33023-0-0000	\$0.00	\$2.00	\$2.00
010-60100-0-00000-36000-36020-0-0000	\$0.00	\$4.00	\$4.00
010-60100-0-11100-10000-31010-0-0000	\$0.00	\$2,700.00	\$2,700.00
010-60100-0-11100-10000-32020-0-0000	\$23,505.00	\$2,245.00	\$25,750.00
010-60100-0-11100-10000-33013-0-0000	\$0.00	\$210.00	\$210.00
010-60100-0-11100-10000-33022-0-0000	\$5,462.00	\$538.00	\$6,000.00
010-60100-0-11100-10000-33023-0-0000	\$1,277.00	\$123.00	\$1,400.00
010-60100-0-11100-10000-34020-0-0000	\$13,986.00	(\$1,986.00)	\$12,000.00
010-60100-0-11100-10000-35010-0-0000	\$0.00	\$7.00	\$7.00
010-60100-0-11100-10000-35020-0-0000	\$44.00	\$6.00	\$50.00
010-60100-0-11100-10000-36010-0-0000	\$0.00	\$400.00	\$400.00
010-60100-0-11100-10000-36020-0-0000	\$2,389.00	\$361.00	\$2,750.00
010-60100-0-11100-10000-37010-0-0000	\$0.00	\$30.00	\$30.00
010-74350-0-11100-10000-31010-0-0000	\$22,036.00	\$164.00	\$22,200.00
010-74350-0-11100-10000-33013-0-0000	\$1,673.00	\$27.00	\$1,700.00
010-74350-0-11100-10000-36010-0-0000	\$3,129.00	\$171.00	\$3,300.00
010-81500-0-00000-81000-32020-0-0000	\$36,490.00	\$210.00	\$36,700.00
010-81500-0-00000-81000-33022-0-0000	\$8,480.00	\$70.00	\$8,550.00
010-81500-0-00000-81000-33023-0-0000	\$1,983.00	\$17.00	\$2,000.00
010-81500-0-00000-81000-34020-0-0000	\$42,551.00	\$449.00	\$43,000.00
010-81500-0-00000-81000-35020-0-0000	\$68.00	\$2.00	\$70.00
010-81500-0-00000-81000-36020-0-0000	\$3,709.00	\$191.00	\$3,900.00
010-90336-0-11100-10000-34020-0-0000	\$19,118.00	\$182.00	\$19,300.00
010-90336-0-11100-10000-36020-0-0000	\$1,473.00	\$77.00	\$1,550.00
Total:	\$1,289,260.67	\$13,311.52	\$1,302,572.19
Books and Supplies			
010-00000-0-00000-31400-43000-0-0000	\$700.00	\$1,300.00	\$2,000.00
010-00000-0-00000-81000-43000-0-0000	\$20,000.00	(\$5,000.00)	\$15,000.00
010-00000-0-00000-81000-44000-0-0000	\$2,000.00	\$2,000.00	\$4,000.00
010-07200-0-00000-24950-43000-0-0301	\$15,000.00	(\$5,000.00)	\$10,000.00
010-07200-0-00000-24950-44000-0-0301	\$0.00	\$5,000.00	\$5,000.00
010-07200-0-11100-10000-43000-0-0103	\$29,482.44	(\$1,793.44)	\$27,689.00
010-07200-0-11100-10000-43000-0-0107	\$45,000.00	(\$25,000.00)	\$20,000.00
010-07200-0-11100-10000-43000-0-0116	\$458.00	(\$103.00)	\$355.00

Budget Revision Report

Control Number: 22628874

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-07200-0-11100-10000-43000-0-0117	\$2,500.00	(\$1,500.00)	\$1,000.00
010-07200-0-11100-10000-43000-0-0118	\$2,246.00	\$754.00	\$3,000.00
010-07200-0-11100-10000-43000-0-0201	\$25,000.00	(\$3,373.76)	\$21,626.24
010-07200-0-11100-10000-43000-0-0204	\$0.00	\$1,000.00	\$1,000.00
010-07200-0-11100-10000-43000-0-0405	\$15,000.00	(\$500.00)	\$14,500.00
010-07200-0-11100-10000-43000-0-0501	\$2,408.00	(\$356.00)	\$2,052.00
010-07200-0-11100-10000-44000-0-0103	\$14,706.56	\$1,793.44	\$16,500.00
010-07200-0-11100-24203-42000-0-0114	\$20,000.00	(\$15,000.00)	\$5,000.00
010-07200-0-11100-24203-43000-0-0114	\$0.00	\$15,000.00	\$15,000.00
010-07200-0-11100-24203-43000-0-0115	\$11,512.00	(\$6,512.00)	\$5,000.00
010-07200-0-11100-24900-44000-0-0102	\$15,094.73	\$4,905.27	\$20,000.00
010-07200-0-11302-10000-43000-0-0403	\$10,000.00	(\$5,000.00)	\$5,000.00
010-07200-0-11302-10000-44000-0-0403	\$0.00	\$5,000.00	\$5,000.00
010-07200-0-11372-10000-43000-0-0402	\$0.00	\$1,000.00	\$1,000.00
010-26000-3-11100-10000-43000-0-0000	\$68,364.00	(\$22,150.00)	\$46,214.00
010-30100-4-11100-10000-43000-0-0000	\$689.11	(\$189.11)	\$500.00
010-40350-2-11100-10000-43000-0-0000	\$133.84	(\$133.84)	\$0.00
010-41270-3-11100-10000-43000-0-0000	\$13,899.78	(\$9,466.96)	\$4,432.82
010-42030-3-11100-10000-43000-0-0000	\$0.00	\$193.00	\$193.00
010-60100-0-11100-10000-43000-0-0000	\$63,958.00	(\$27,065.00)	\$36,893.00
010-63000-0-11100-10000-42000-0-0000	\$15,000.00	\$5,000.00	\$20,000.00
010-81500-0-00000-81000-43000-0-0000	\$66,000.00	(\$6,045.00)	\$59,955.00
010-90336-0-00000-81000-44000-0-0000	\$3,447.00	(\$3,447.00)	\$0.00
010-90336-0-11100-10000-43000-0-0000	\$3,000.00	\$2,588.00	\$5,588.00
Total:	\$465,599.46	(\$92,101.40)	\$373,498.06

Services, Other Operating Expenses

010-00000-0-00000-31400-58000-0-0000	\$130.00	\$370.00	\$500.00
010-00000-0-00000-72000-52000-0-0000	\$3,600.00	\$1,400.00	\$5,000.00
010-00000-0-00000-72000-54500-0-0000	\$67,000.00	\$349.00	\$67,349.00
010-00000-0-00000-72000-58000-0-0000	\$80,000.00	\$5,000.00	\$85,000.00
010-00000-0-00000-81000-55000-0-0000	\$64,000.00	(\$4,000.00)	\$60,000.00
010-00000-0-00000-81000-56000-0-0000	\$58,000.00	(\$5,000.00)	\$53,000.00
010-00000-0-00000-81000-58000-0-0000	\$30,000.00	\$15,000.00	\$45,000.00
010-00000-0-00000-82000-56000-0-0000	\$2,500.00	(\$1,000.00)	\$1,500.00

Budget Revision Report

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Control Number: 22628874

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-00000-0-00000-82000-59000-0-0000	\$8,000.00	\$7,000.00	\$15,000.00
010-00000-0-11100-49000-58000-0-0000	\$11,500.00	\$8,500.00	\$20,000.00
010-07200-0-00000-24950-58000-0-0301	\$0.00	\$700.00	\$700.00
010-07200-0-00000-85000-58000-0-0213	\$2,815.00	\$45.00	\$2,860.00
010-07200-0-11100-10000-52000-0-0117	\$0.00	\$1,500.00	\$1,500.00
010-07200-0-11100-10000-58000-0-0107	\$0.00	\$7,000.00	\$7,000.00
010-07200-0-11100-10000-58000-0-0112	\$65,000.00	(\$65,000.00)	\$0.00
010-07200-0-11100-10000-58000-0-0201	\$0.00	\$3,373.76	\$3,373.76
010-07200-0-11100-10000-58000-0-0302	\$8,000.00	\$7,000.00	\$15,000.00
010-07200-0-11100-10000-58000-0-0405	\$0.00	\$500.00	\$500.00
010-07200-0-11100-24203-58000-0-0114	\$0.00	\$2,000.00	\$2,000.00
010-07200-0-11100-24900-58000-0-0102	\$0.00	\$50,000.00	\$50,000.00
010-07200-0-11100-24900-59000-0-0102	\$0.00	\$37,500.00	\$37,500.00
010-07200-0-11330-10000-56000-0-0402	\$0.00	\$5,000.00	\$5,000.00
010-07230-0-00000-36000-56000-0-0000	\$12,000.00	(\$2,000.00)	\$10,000.00
010-07230-0-00000-36000-58000-0-0000	\$22,000.00	\$4,000.00	\$26,000.00
010-11000-0-11100-10000-58000-0-0000	\$0.00	\$1,000.00	\$1,000.00
010-26000-3-11100-10000-58000-0-0000	\$25,000.00	\$20,000.00	\$45,000.00
010-30100-4-11100-10000-58000-0-0000	\$15,270.89	\$7,729.11	\$23,000.00
010-32130-0-11100-24900-59000-0-0000	\$0.00	\$8,680.00	\$8,680.00
010-40350-3-11100-24900-58000-0-0000	\$12,777.14	(\$12,777.14)	\$0.00
010-40350-4-11100-10000-58000-0-0000	\$0.00	\$4,471.00	\$4,471.00
010-42030-4-11100-10000-58000-0-0000	\$433.90	(\$233.90)	\$200.00
010-73110-0-11100-24203-52000-0-0000	\$0.00	\$100.00	\$100.00
010-81500-0-00000-81000-56000-0-0000	\$2,500.00	\$500.00	\$3,000.00
010-81500-0-00000-81000-58000-0-0000	\$46,100.00	\$3,900.00	\$50,000.00
010-90336-0-11100-10000-52000-0-0000	\$900.00	\$600.00	\$1,500.00
010-99900-0-00000-81000-55000-0-0000	\$100,000.00	\$30,000.00	\$130,000.00
010-99900-0-00000-85000-58000-0-0000	\$3,000.00	\$468.00	\$3,468.00
Total:	\$640,526.93	\$143,674.83	\$784,201.76
Capital Outlay			
010-07200-0-11100-10000-64000-0-0402	\$15,000.00	(\$5,000.00)	\$10,000.00
010-07230-0-00000-36000-64000-0-0000	\$0.00	\$25,000.00	\$25,000.00
010-32130-0-00000-85000-62000-0-0000	\$712,082.07	(\$8,680.00)	\$703,402.07

Budget Revision Report

Bdg Revision Final

Control Number: 22628874

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Other Outgo			
010-99900-0-00000-91000-74380-0-0000	\$39,364.00	(\$2,368.00)	\$36,996.00
010-99900-0-00000-91000-74390-0-0000	\$50,100.00	\$1,900.00	\$52,000.00
010-99901-0-00000-91000-74380-0-0000	\$30,000.00	(\$16,644.00)	\$13,356.00
010-99901-0-00000-91000-74390-0-0000	\$73,535.00	\$1,109.00	\$74,644.00
Total:	\$727,082.07	\$11,320.00	\$738,402.07
Total Expenditures	\$6,412,057.53	\$160,138.43	\$6,572,195.96
Other Financing Sources/Uses			
Contributions			
010-00000-0-00000-00000-89800-0-0000	(\$3,391,992.81)	(\$52,070.00)	(\$3,444,062.81)
010-07215-0-00000-00000-89800-0-0000	\$313,562.00	\$1,455.00	\$315,017.00
010-07230-0-00000-00000-89800-0-0000	\$273,617.00	\$30,608.00	\$304,225.00
010-30100-4-00000-00000-89800-0-0000	\$1,891.00	\$2,729.00	\$4,620.00
010-40350-4-00000-00000-89800-0-0000	\$4,920.00	(\$4,920.00)	\$0.00
010-41270-4-00000-00000-89800-0-0000	\$6,218.00	(\$6,218.00)	\$0.00
010-42030-4-00000-00000-89800-0-0000	\$4,627.00	(\$1,584.00)	\$3,043.00
010-99900-0-00000-00000-89800-0-0000	\$207,464.00	\$30,000.00	\$237,464.00
Total:	(\$2,579,693.81)	\$0.00	(\$2,579,693.81)
Budgeted Unappropriated Fund Balance before this adjustment:		\$8,767,152.56	
Total Adjustment to Unappropriated Fund Balance:		\$615,141.11	
Budgeted Unappropriated Fund Balance after this adjustment:		\$9,382,293.67	

Budget Revision Report

Bdg Revision Final

Control Number: 22628874

		Account Classification	Approved / Revised	Change Amount	Proposed Budget
Fund:	1300	Cafeteria Special Revenue Fund			
Revenues					
		Other State Revenues			
		130-53100-0-00000-00000-85200-0-0000	\$7,500.00	\$102,500.00	\$110,000.00
		Total:	\$7,500.00	\$102,500.00	\$110,000.00
		Other Local Revenues			
		130-53100-0-00000-00000-86600-0-0000	\$0.00	\$18,000.00	\$18,000.00
		130-53100-0-00000-00000-86990-0-0000	\$0.00	\$15,000.00	\$15,000.00
		Total:	\$0.00	\$33,000.00	\$33,000.00
Total Revenues			\$7,500.00	\$135,500.00	\$143,000.00
Expenditures					
		Classified Salaries			
		130-53100-0-00000-37000-22002-0-0000	\$6,600.00	\$1,100.00	\$7,700.00
		Total:	\$6,600.00	\$1,100.00	\$7,700.00
		Employee Benefits			
		130-53100-0-00000-37000-32020-0-0000	\$48,912.00	\$338.00	\$49,250.00
		130-53100-0-00000-37000-33022-0-0000	\$11,366.00	\$134.00	\$11,500.00
		130-53100-0-00000-37000-33023-0-0000	\$2,658.00	\$42.00	\$2,700.00
		130-53100-0-00000-37000-36020-0-0000	\$4,972.00	\$228.00	\$5,200.00
		Total:	\$67,908.00	\$742.00	\$68,650.00
		Books and Supplies			
		130-53100-0-00000-37000-43000-0-0000	\$21,000.00	\$4,000.00	\$25,000.00
		130-53100-0-00000-37000-47000-0-0000	\$200,000.00	\$30,000.00	\$230,000.00
		Total:	\$221,000.00	\$34,000.00	\$255,000.00
Total Expenditures			\$295,508.00	\$35,842.00	\$331,350.00

Budget Revision Report

Bdg Revision Final

Control Number: 22628874

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Budgeted Unappropriated Fund Balance before this adjustment:		\$489,411.30	
Total Adjustment to Unappropriated Fund Balance:		\$99,658.00	
Budgeted Unappropriated Fund Balance after this adjustment:		\$589,069.30	

53 Tipton Elementary School District
Fiscal Year: 2024

Budget Revision Report

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Bdg Revision Final

Control Number: 22628874

	Account Classification	Approved / Revised	Change Amount	Proposed Budget
Fund:	1400 Deferred Maintenance Fund			
Revenues				
Other Local Revenues				
	140-06205-0-00000-00000-86600-0-0000	\$0.00	\$1,000.00	\$1,000.00
		Total:	\$1,000.00	\$1,000.00
Total Revenues		\$0.00	\$1,000.00	\$1,000.00
	Budgeted Unappropriated Fund Balance before this adjustment:		\$41,569.90	
	Total Adjustment to Unappropriated Fund Balance:		\$1,000.00	
	Budgeted Unappropriated Fund Balance after this adjustment:		\$42,569.90	

53 Tipton Elementary School District
Fiscal Year: 2024

Budget Revision Report

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Bdg Revision Final

Control Number: 22628874

	Account Classification	Approved / Revised	Change Amount	Proposed Budget
Fund:	2100 Building Fund			
Revenues				
Other Local Revenues				
	210-99900-0-00000-00000-86600-0-0000	\$0.00	\$15.00	\$15.00
		Total:	\$15.00	\$15.00
Total Revenues		\$0.00	\$15.00	\$15.00
	Budgeted Unappropriated Fund Balance before this adjustment:		\$583.93	
	Total Adjustment to Unappropriated Fund Balance:		\$15.00	
	Budgeted Unappropriated Fund Balance after this adjustment:		\$598.93	

53 Tipton Elementary School District
 Fiscal Year: 2024

Budget Revision Report

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Bdg Revision Final

Control Number: 22628874

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Fund: 2510 Developer Fees Fund Revenues			
Other Local Revenues			
251-99620-0-00000-00000-86600-0-0000	\$0.00	\$1,000.00	\$1,000.00
251-99620-0-00000-00000-86810-0-0000	\$0.00	\$2,500.00	\$2,500.00
Total:	\$0.00	\$3,500.00	\$3,500.00
Total Revenues	\$0.00	\$3,500.00	\$3,500.00

Budgeted Unappropriated Fund Balance before this adjustment:

Total Adjustment to Unappropriated Fund Balance:

Budgeted Unappropriated Fund Balance after this adjustment:

\$32,860.96
\$3,500.00
\$36,360.96

53 Tipton Elementary School District
Fiscal Year: 2024

Budget Revision Report

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2/26/2024
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Bdg Revision Final

Control Number: 22628874

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Fund: 3510 County School Facilities Fund - Modernization Revenues			
Other Local Revenues			
351-77100-0-00000-00000-86600-0-0000	\$0.00	\$4,000.00	\$4,000.00
Total:	\$0.00	\$4,000.00	\$4,000.00
Total Revenues	\$0.00	\$4,000.00	\$4,000.00
Budgeted Unappropriated Fund Balance before this adjustment:			
Total Adjustment to Unappropriated Fund Balance:			
Budgeted Unappropriated Fund Balance after this adjustment:			

\$137,258.65

\$4,000.00

\$141,258.65

Budget Revision Report

Bdg Revision Final

Control Number: 22628874

Account Classification

Approved / Revised

Change Amount

Proposed Budget

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

Authorized by: _____

(County Office Use Only)

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

6. FINANCE: Action items:

6.3 2nd Interim Report 2023-2024



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

2023-2024 Second Interim

Board Meeting March 5th, 2024

Board of Trustees

Board President–Iva Sousa

Board Clerk–John Cardoza

Board Trustee–Greg Rice

Board Trustee–Shelley Heeger

Board Trustee–Fernando Cunha

District Administration

Stacey Bettencourt
Superintendent/Secretary of Board

Cherie Solian, Ed.D
Principal

Cassandra Young, Business Manager/HR

Fausto Martin, Maintenance Operations & Transportation

Connie Sanchez, Cafeteria



Tipton Elementary School District

**Second Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2023-24**

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: _____ 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: 569-752-4213
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	

Second Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2023-24

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 (2022-23) 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:		
		• Certified? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
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:		
		• Certified? (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	

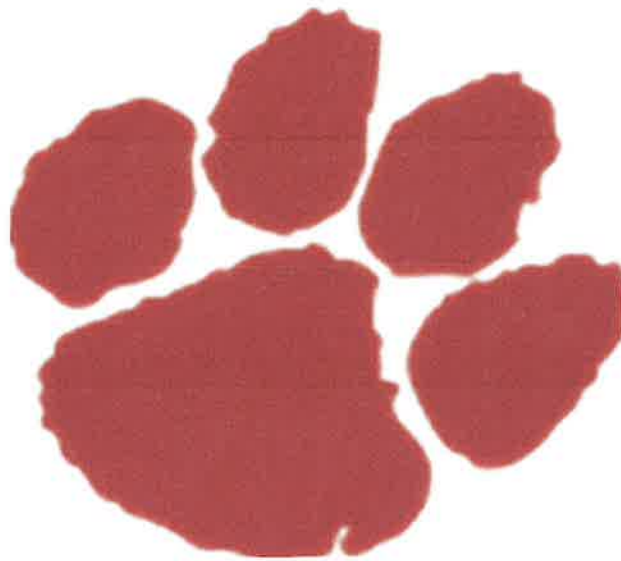
G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2023-24 Original Budget	2023-24 Board Approved Operating Budget	2023-24 Actuals to Date	2023-24 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				
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**



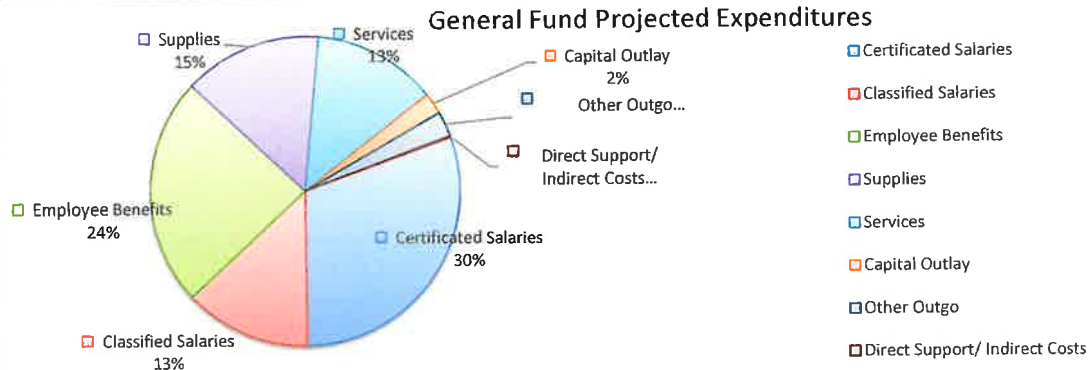
**Second Interim Period Report
2023-2024**

Tipton Elementary School District



Tipton Elementary School District
2023-2024 Second Interim
Revenues, Expenditures and Changes in Fund Balance

	GENERAL FUND	FUND 010	
	Unrestricted	Restricted	Combined
Beginning Balance	\$5,869,799.74	\$3,125,703.85	\$8,995,503.59
<i>Revenues</i>			
LCFF	\$7,945,280.00	\$0.00	\$7,945,280.00
Federal Revenue	\$0.00	\$1,261,085.52	\$1,261,085.52
State Revenue	\$101,330.00	\$2,150,416.00	\$2,251,746.00
Local/Other Revenue	\$230,000.00	\$110,317.00	\$340,317.00
Total Revenue	\$8,276,610.00	\$3,621,818.52	\$11,798,428.52
<i>Expenditures</i>			
Certificated Salaries	\$3,353,387.00	\$320,405.98	\$3,673,792.98
Classified Salaries	\$878,829.00	\$736,277.77	\$1,615,106.77
Employee Benefits	\$2,026,683.80	\$753,745.92	\$2,780,429.72
Supplies	\$372,134.92	\$551,927.10	\$924,062.02
Services	\$896,423.84	\$396,101.93	\$1,292,525.77
Capital Outlay	\$43,000.00	\$881,385.18	\$924,385.18
Other Outgo	\$48,758.00	\$176,996.00	\$225,754.00
Direct Support/ Indirect Costs	(\$43,892.41)	\$19,474.41	(\$24,418.00)
Total Expenditures	\$7,575,324.15	\$3,836,314.29	\$11,411,638.44
<i>Other Financing Sources/ Uses</i>			
Other sources In	\$0.00		\$0.00
Interfund Transfer Out	\$0.00		\$0.00
Contributions	(\$938,853.00)	\$938,853.00	\$0.00
Total, Other Financing Sources/Uses	(\$938,853.00)	\$938,853.00	\$0.00
Net Increase/Decrease	(\$237,567.15)	\$624,357.23	\$386,790.08
Ending fund Balance	\$5,632,232.59	\$3,750,061.08	\$9,382,293.67





Tipton Elementary School District
2023-2024 Second Interim

Revenues, Expenditures and Changes in Fund Balance

Student Activity Special Revenue

FUND 08

Beginning Balance			\$67,717.16
<i>Revenues</i>			
	Revenue	\$0.00	
	Federal Revenue	\$0.00	
	State Revenue	\$0.00	
	Local Revenue	\$0.00	
Total Revenue			\$0.00
<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 C	\$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			\$0.00
Ending fund Balance			\$67,717.16



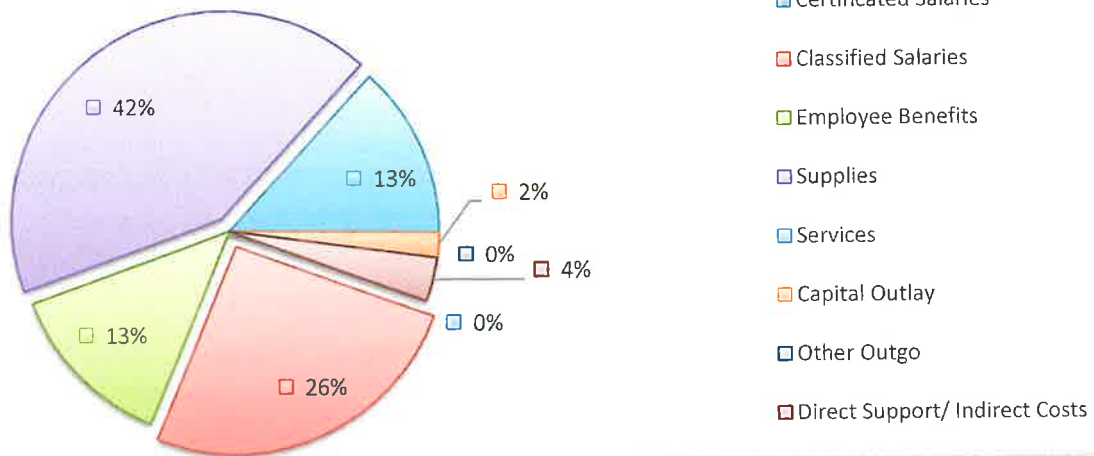
Tipton Elementary School District
2023-2024 Second Interim
Revenues, Expenditures and Changes in Fund Balance

CAFETERIA FUND

FUND 130

Beginning Balance		\$665,541.30
<i>Revenues</i>		
Revenue	\$0.00	
Federal Revenue	\$495,000.00	
State Revenue	\$110,000.00	
Local Revenue	\$35,000.00	
Total Revenue	\$640,000.00	
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$184,429.00	
Employee Benefits	\$94,435.00	
Supplies	\$303,200.00	
Services	\$95,990.00	
Capital Outlay	\$14,000.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$24,418.00	
Total Expenditures	\$716,472.00	
<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		(\$76,472.00)
Ending fund Balance		\$589,069.30

Cafeteria Projected Fund Expenditures





Tipton Elementary School District
2023-2024 Second Interim

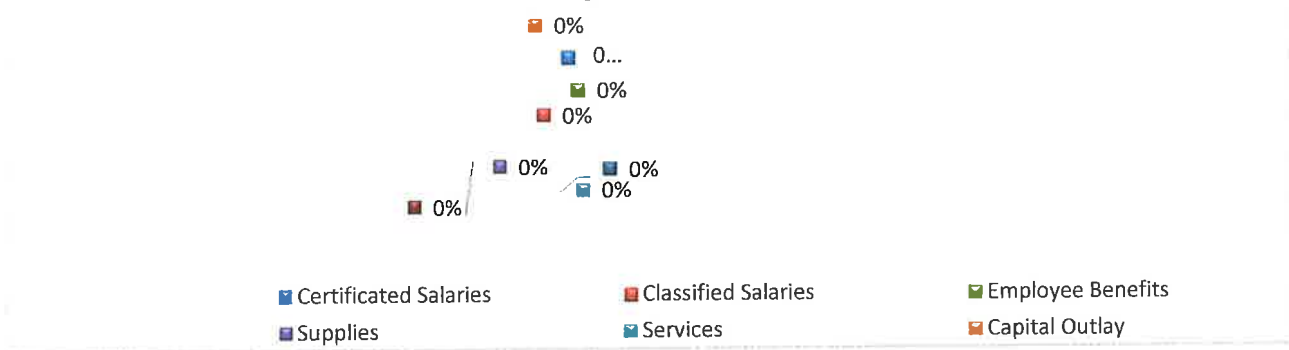
Revenues, Expenditures and Changes in Fund Balance

DEFERRED MAINTENANCE

FUND 140

Beginning Balance		\$41,569.90
<i>Revenues</i>		
Revenue Source LCFF	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$1,000.00	
Total Revenue		\$1,000.00
<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		\$1,000.00
Ending fund Balance		\$42,569.90

Deferred Maintenance Projected Fund Expenditures





Tipton Elementary School District
2023-2024 Second Interim
Revenues, Expenditures and Changes in Fund Balance

FUND 211

Non-Treasury COP/Trustee Building Fund

Beginning Balance		\$583.93
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue/INTEREST	\$15.00	
Total Revenue		\$15.00
<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		\$15.00
Ending fund Balance		\$598.93

Tipton Elementary School District
2023-2024 Second Interim

Revenues, Expenditures and Changes in Fund Balance

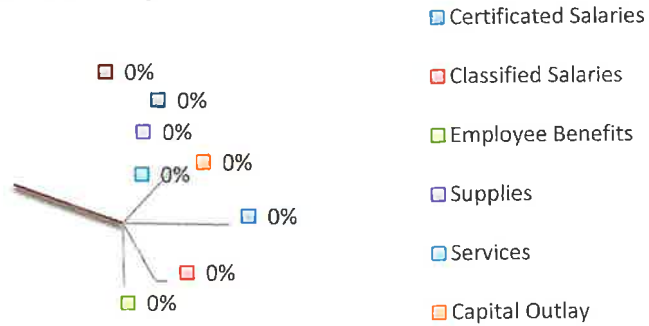


Developer Fees

FUND 251

Beginning Balance		\$32,860.96
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$3,500.00	
Total Revenue		\$3,500.00
<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		\$3,500.00
Ending fund Balance		\$36,360.96

Developer Fee Expenditures





Tipton Elementary School District
2023-2024 Second Interim

Revenues, Expenditures and Changes in Fund Balance

FUND 35

County School Facilities-Modernization Fund

Beginning Balance		\$316,098.34
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$1,667,402.00	
Local Revenue	\$9,001.00	
Total Revenue		\$1,676,403.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$100,000.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
Total Expenditures		\$100,000.00
<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
Net Increase/Decrease		\$1,576,403.00
Ending fund Balance		\$1,892,501.34

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

Tipton Elementary School District
 2023-2024 Second Interim
Revenues, Expenditures and Changes in Fund Balance

FUND 510



Bond Interest and Redemption Fund

Beginning Balance		\$435,607.02
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$165,650.00	
Total Revenue		\$165,650.00
<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	\$165,650.00	
Direct Support/ Indirect Costs	\$0.00	
Total Expenditures		\$165,650.00
<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
Net Increase/Decrease		\$0.00
Ending fund Balance		\$435,607.02

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



TIPTON ELEMENTARY SCHOOL DISTRICT

2023-2024

BUDGET ADOPTION

March 5th, 2024

MYP

(MULTI YEAR PROJECTIONS)

Unrestricted/Restricted

Restricted

Unrestricted

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	7,945,280.00	(2.12%)	7,776,988.00	(.79%)	7,715,888.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	101,330.00	(2.18%)	99,123.00	(1.52%)	97,615.00
4. Other Local Revenues	8600-8799	230,000.00	0.00%	230,000.00	0.00%	230,000.00
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	(938,853.00)	11.17%	(1,043,761.00)	4.58%	(1,091,604.00)
6. Total (Sum lines A1 thru A5c)		7,337,757.00	(3.75%)	7,062,350.00	(1.56%)	6,951,899.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,353,387.00		3,488,864.00
b. Step & Column Adjustment				67,068.00		68,409.00
c. Cost-of-Living Adjustment				68,409.00		71,145.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,353,387.00	4.04%	3,488,864.00	4.00%	3,628,418.00
2. Classified Salaries						
a. Base Salaries				878,829.00		934,987.00
b. Step & Column Adjustment				17,577.00		17,928.00
c. Cost-of-Living Adjustment				17,928.00		18,645.00
d. Other Adjustments				20,653.00		826.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	878,829.00	6.39%	934,987.00	4.00%	972,386.00
3. Employee Benefits	3000-3999	2,026,683.60	4.90%	2,125,926.00	3.85%	2,207,813.00
4. Books and Supplies	4000-4999	372,134.92	2.83%	382,666.00	2.70%	392,998.00
5. Services and Other Operating Expenditures	5000-5999	896,423.84	2.83%	921,793.00	2.70%	946,681.00
6. Capital Outlay	6000-6999	43,000.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	48,758.00	0.00%	48,758.00	0.00%	48,758.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(43,892.41)	(4.62%)	(41,865.00)	0.00%	(41,865.00)
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)		7,575,324.15	3.77%	7,861,129.00	3.74%	8,155,189.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(237,567.15)		(798,779.00)		(1,203,290.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,869,799.74		5,632,232.59		4,833,453.59
2. Ending Fund Balance (Sum lines C and D1)		5,632,232.59		4,833,453.59		3,630,163.59
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	5,632,232.59		4,833,453.59		3,630,163.59
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,632,232.59		4,833,453.59		3,630,163.59
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	5,632,232.59		4,833,453.59		3,630,163.59
(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)		5,632,232.59		4,833,453.59		3,630,163.59
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.						
One-time COVID funds will be ending these salaries will be move to unrestricted.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	1,261,085.52	(73.04%)	339,998.00	0.00%	339,988.00
3. Other State Revenues	8300-8599	2,150,416.00	(31.25%)	1,478,318.00	.03%	1,478,715.00
4. Other Local Revenues	8600-8799	110,317.00	0.00%	110,317.00	0.00%	110,317.00
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	938,853.00	11.17%	1,043,761.00	4.58%	1,091,604.00
6. Total (Sum lines A1 thru A5c)		4,460,671.52	(33.36%)	2,972,394.00	1.62%	3,020,624.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				320,405.98		333,349.98
b. Step & Column Adjustment				6,408.00		6,536.00
c. Cost-of-Living Adjustment				6,536.00		6,798.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	320,405.98	4.04%	333,349.98	4.00%	346,683.98
2. Classified Salaries						
a. Base Salaries				736,277.77		745,214.77
b. Step & Column Adjustment				14,573.00		14,938.00
c. Cost-of-Living Adjustment				15,017.00		15,616.00
d. Other Adjustments				(20,653.00)		(825.77)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	736,277.77	1.21%	745,214.77	3.99%	774,943.00
3. Employee Benefits	3000-3999	753,745.92	2.34%	771,388.00	3.04%	794,815.00
4. Books and Supplies	4000-4999	551,927.10	(15.75%)	465,002.00	3.18%	479,770.00
5. Services and Other Operating Expenditures	5000-5999	396,101.93	(11.60%)	350,157.00	2.68%	359,556.00
6. Capital Outlay	6000-6999	881,385.18	(78.99%)	185,210.00	4.73%	193,971.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	176,996.00	9.41%	193,644.00	8.67%	210,429.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	19,474.41	(10.41%)	17,447.00	0.00%	17,447.00
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)		3,836,314.29	(20.20%)	3,061,412.75	3.80%	3,177,614.98
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		624,357.23		(89,018.75)		(156,990.98)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,125,703.85		3,750,061.08		3,661,042.33
2. Ending Fund Balance (Sum lines C and D1)		3,750,061.08		3,661,042.33		3,504,051.35
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,750,061.08		3,661,042.33		3,504,060.35
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		(9.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,750,061.08		3,661,042.33		3,504,051.35
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.						
One-time COVID funds will be ending these salaries will be moved to unrestricted.						



2023-2024 Budget Adoption

ADA

(Average Daily Attendance)



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	507.52	507.46	469.29	507.47	.01	0.0%
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	
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	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	507.52	507.46	469.29	507.47	.01	0.0%
5. District Funded County Program ADA						
a. County Community Schools	3.14	3.14	3.14	3.14	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	3.14	3.14	3.14	3.14	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	510.66	510.60	472.43	510.61	.01	0.0%
7. Adults in Correctional Facilities					0.00	
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	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Tipton Elementary
Tulare County

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	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
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	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

2023-24 Second Interim
 AVERAGE DAILY ATTENDANCE

54 72215 000000
 Form AI
 E82YE8BZAA(2023-24)

Tipton Elementary
 Tulare County

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)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%



TIPTON ELEMENTARY SCHOOL DISTRICT
TIPTON ELEMENTARY SCHOOL DISTRICT

GENERAL FUND

2023-2024

Second Interim

March 5th, 2024

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.

2023-24 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,929,607.00	7,938,525.00	4,459,704.77	7,945,280.00	6,755.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	99,849.00	102,672.26	85,186.64	101,330.00	(1,342.26)	-1.3%
4) Other Local Revenue		8600-8799	0.00	1,000.00	449,942.69	230,000.00	229,000.00	22,900.0%
5) TOTAL, REVENUES			8,029,456.00	8,042,197.26	4,994,834.10	8,276,610.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,258,633.98	3,338,581.00	1,935,906.99	3,353,387.00	(14,806.00)	-0.4%
2) Classified Salaries		2000-2999	807,491.00	826,604.00	475,215.64	878,829.00	(52,225.00)	-6.3%
3) Employee Benefits		3000-3999	1,912,227.00	2,025,152.80	1,122,516.59	2,026,683.80	(1,531.00)	-0.1%
4) Books and Supplies		4000-4999	448,478.73	403,520.41	164,464.36	372,134.92	31,385.49	7.8%
5) Services and Other Operating Expenditures		5000-5999	780,275.08	816,186.08	465,123.89	896,423.84	(80,237.76)	-9.8%
6) Capital Outlay		6000-6999	23,000.00	23,000.00	0.00	43,000.00	(20,000.00)	-87.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	48,758.00	48,758.00	26,363.15	48,758.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(54,359.00)	(43,892.41)	(2,027.41)	(43,892.41)	0.00	0.0%
9) TOTAL, EXPENDITURES			7,224,504.79	7,437,909.88	4,187,563.21	7,575,324.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			804,951.21	604,287.38	807,270.89	701,285.85		
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	(913,691.00)	(918,846.00)	0.00	(938,853.00)	(20,007.00)	2.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(913,691.00)	(918,846.00)	0.00	(938,853.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(108,739.79)	(314,558.62)	807,270.89	(237,567.15)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,869,799.74	5,869,799.74		5,869,799.74	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)			5,869,799.74	5,869,799.74		5,869,799.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,869,799.74	5,869,799.74		5,869,799.74		
2) Ending Balance, June 30 (E + F1e)			5,761,059.95	5,555,241.12		5,632,232.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

2023-24 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	5,761,059.95	5,555,241.12		5,632,232.59		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,483,069.00	5,514,582.00	3,109,309.50	5,521,308.00	6,726.00	0.1%
Education Protection Account State Aid - Current Year		8012	1,550,433.00	1,527,648.00	781,790.00	1,527,677.00	29.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	35.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	2,546.22	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	896,105.00	896,295.00	481,053.54	896,295.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	63,246.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	10,314.27	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	10,227.24	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	1,183.00	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			7,929,607.00	7,938,525.00	4,459,704.77	7,945,280.00	6,755.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	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			7,929,607.00	7,938,525.00	4,459,704.77	7,945,280.00	6,755.00	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 Column B & D (F)
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						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	18,353.00	18,353.00	18,266.00	18,266.00	(87.00)	-0.5%
Lottery - Unrestricted and Instructional Materials		8560	81,496.00	84,319.26	63,200.14	83,064.00	(1,255.26)	-1.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		

2023-24 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00	3,720.50	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			99,849.00	102,672.26	85,186.64	101,330.00	(1,342.26)	-1.3%
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	0.00	0.00	132,866.56	230,000.00	230,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	300,283.87	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%

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)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	1,000.00	16,792.26	0.00	(1,000.00)	-100.0%
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			0.00	1,000.00	449,942.69	230,000.00	229,000.00	22,900.0%
TOTAL, REVENUES			8,029,456.00	8,042,197.26	4,994,834.10	8,276,610.00	234,412.74	2.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,925,853.98	2,991,510.00	1,733,449.13	3,006,316.00	(14,806.00)	-0.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	152,728.00	306,913.00	179,032.01	306,913.00	0.00	0.0%
Other Certificated Salaries		1900	180,052.00	40,158.00	23,425.85	40,158.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,258,633.98	3,338,581.00	1,935,906.99	3,353,387.00	(14,806.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	155,247.00	182,689.00	87,916.71	193,889.00	(11,200.00)	-6.1%
Classified Support Salaries		2200	368,577.00	355,156.00	225,290.70	391,665.00	(36,509.00)	-10.3%
Classified Supervisors' and Administrators' Salaries		2300	145,744.00	148,490.00	87,229.72	152,327.00	(3,837.00)	-2.6%
Clerical, Technical and Office Salaries		2400	137,923.00	140,269.00	74,778.51	140,948.00	(679.00)	-0.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			807,491.00	826,604.00	475,215.64	878,829.00	(52,225.00)	-6.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	622,248.00	639,922.00	366,012.73	634,460.00	5,462.00	0.9%
PERS		3201-3202	223,676.00	220,540.00	121,175.28	232,452.00	(11,912.00)	-5.4%
OASDI/Medicare/Alternative		3301-3302	112,101.00	111,815.00	65,493.54	122,432.00	(10,617.00)	-9.5%
Health and Welfare Benefits		3401-3402	798,196.00	912,027.80	490,068.33	890,402.80	21,625.00	2.4%
Unemployment Insurance		3501-3502	20,331.00	2,254.00	1,204.01	2,136.00	118.00	5.2%
Workers' Compensation		3601-3602	110,276.00	113,279.00	67,794.89	119,357.00	(6,078.00)	-5.4%
OPEB, Allocated		3701-3702	12,703.00	13,073.00	5,167.04	13,154.00	(81.00)	-0.6%
OPEB, Active Employees		3751-3752	12,696.00	12,242.00	5,600.77	12,290.00	(48.00)	-0.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			1,912,227.00	2,025,152.80	1,122,516.59	2,026,683.80	(1,531.00)	-0.1%
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	20,000.00	20,000.00	1,930.89	5,000.00	15,000.00	75.0%
Materials and Supplies		4300	401,797.00	342,132.12	120,890.24	307,047.92	35,084.20	10.3%
Noncapitalized Equipment		4400	25,181.73	39,888.29	41,643.23	58,587.00	(18,698.71)	-46.9%
Food		4700	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			448,478.73	403,520.41	164,464.36	372,134.92	31,385.49	7.8%
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	7,300.00	7,300.00	3,288.23	10,200.00	(2,900.00)	-39.7%
Dues and Memberships		5300	15,028.00	15,028.00	11,048.41	15,028.00	0.00	0.0%
Insurance		5400-5450	70,500.00	70,500.00	70,749.00	70,849.00	(349.00)	-0.5%
Operations and Housekeeping Services		5500	64,000.00	64,000.00	23,710.15	60,000.00	4,000.00	6.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,500.00	72,500.00	24,342.10	69,500.00	3,000.00	4.1%
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	518,947.08	554,858.08	298,106.05	594,346.84	(39,488.76)	-7.1%
Communications		5900	32,000.00	32,000.00	33,879.95	76,500.00	(44,500.00)	-139.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			780,275.08	816,186.08	465,123.89	896,423.84	(80,237.76)	-9.8%
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	23,000.00	23,000.00	0.00	43,000.00	(20,000.00)	-87.0%
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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,000.00	23,000.00	0.00	43,000.00	(20,000.00)	-87.0%
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	48,758.00	48,758.00	26,363.15	48,758.00	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								

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General Fund
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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)
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)			48,758.00	48,758.00	26,363.15	48,758.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(29,941.00)	(19,474.41)	(2,027.41)	(19,474.41)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(24,418.00)	(24,418.00)	0.00	(24,418.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(54,359.00)	(43,892.41)	(2,027.41)	(43,892.41)	0.00	0.0%
TOTAL, EXPENDITURES			7,224,504.79	7,437,909.88	4,187,563.21	7,575,324.15	(137,414.27)	-1.8%
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								

2023-24 Second Interim
General Fund
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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)
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%
Proceeds from SBITAs		8974	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	(913,691.00)	(918,846.00)	0.00	(938,853.00)	(20,007.00)	2.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(913,691.00)	(918,846.00)	0.00	(938,853.00)	(20,007.00)	2.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(913,691.00)	(918,846.00)	0.00	(938,853.00)	(20,007.00)	2.2%

2023-24 Second Interim
General Fund
Restricted (Resources 2000-9999)
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	456,013.93	1,254,095.36	359,435.36	1,261,085.52	6,990.16	0.6%
3) Other State Revenue		8300-8599	1,515,582.13	1,617,039.36	1,208,169.31	2,150,416.00	533,376.64	33.0%
4) Other Local Revenue		8600-8799	109,817.00	109,817.00	51,590.80	110,317.00	500.00	0.5%
5) TOTAL, REVENUES			2,081,413.06	2,980,951.72	1,619,195.47	3,521,818.52		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	238,101.00	289,971.40	144,244.22	320,405.98	(30,434.58)	-10.5%
2) Classified Salaries		2000-2999	595,376.00	733,806.87	352,946.32	736,277.77	(2,470.90)	-0.3%
3) Employee Benefits		3000-3999	706,517.00	741,965.40	228,445.45	753,745.92	(11,780.52)	-1.6%
4) Books and Supplies		4000-4999	489,797.00	612,643.01	107,177.68	551,927.10	60,715.91	9.9%
5) Services and Other Operating Expenditures		5000-5999	314,332.93	332,664.86	193,119.87	396,101.93	(63,437.07)	-19.1%
6) Capital Outlay		6000-6999	15,500.00	890,065.18	293,460.00	881,385.18	8,680.00	1.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	192,999.00	192,999.00	62,858.21	176,996.00	16,003.00	8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	29,941.00	19,474.41	2,027.41	19,474.41	0.00	0.0%
9) TOTAL, EXPENDITURES			2,582,563.93	3,813,590.13	1,384,279.16	3,836,314.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(501,150.87)	(832,638.41)	234,916.31	(314,495.77)		
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	913,691.00	918,846.00	0.00	938,853.00	20,007.00	2.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			913,691.00	918,846.00	0.00	938,853.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			412,540.13	86,207.59	234,916.31	624,357.23		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,125,703.85	3,125,703.85		3,125,703.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,125,703.85	3,125,703.85		3,125,703.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,125,703.85	3,125,703.85		3,125,703.85		
2) Ending Balance, June 30 (E + F1e)			3,538,243.98	3,211,911.44		3,750,061.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	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)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,538,243.98	3,211,911.44		3,750,061.08		
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		
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%

2023-24 Second Interim
General Fund
Restricted (Resources 2000-9999)
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								
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	21,082.86	21,082.86	21,082.86	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	277,348.00	286,636.65	161,069.65	293,414.65	6,778.00	2.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	31,285.00	38,398.98	2,239.98	38,238.14	(160.84)	-0.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	42,409.00	44,595.92	19,029.92	44,788.92	193.00	0.4%
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, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	21,281.00	40,801.75	10,973.75	40,981.75	180.00	0.4%
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	83,690.93	822,579.20	145,039.20	822,579.20	0.00	0.0%
TOTAL, FEDERAL REVENUE			456,013.93	1,254,095.36	359,435.36	1,261,085.52	6,990.16	0.6%
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		
Lottery - Unrestricted and Instructional Materials		8560	32,521.13	34,299.36	21,206.21	33,789.00	(510.36)	-1.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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)
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	203,483.00	203,483.00	0.00	203,483.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,279,578.00	1,379,257.00	1,186,963.10	1,913,144.00	533,887.00	38.7%
TOTAL, OTHER STATE REVENUE			1,515,582.13	1,617,039.36	1,208,169.31	2,150,416.00	533,376.64	33.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	355.00	500.00	500.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	13,950.00	13,950.00	1,063.11	13,950.00	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%

2023-24 Second Interim
General Fund
Restricted (Resources 2000-9999)
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)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	95,867.00	95,867.00	50,172.69	95,867.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			109,817.00	109,817.00	51,590.80	110,317.00	500.00	0.5%
TOTAL, REVENUES			2,081,413.06	2,980,951.72	1,619,195.47	3,521,818.52	540,866.80	18.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	194,468.00	240,601.10	105,895.56	245,842.10	(5,241.00)	-2.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	43,633.00	49,370.30	38,348.66	74,563.88	(25,193.58)	-51.0%
TOTAL, CERTIFICATED SALARIES			238,101.00	289,971.40	144,244.22	320,405.98	(30,434.58)	-10.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	363,016.00	468,856.87	212,154.96	470,471.77	(1,614.90)	-0.3%
Classified Support Salaries		2200	155,057.00	187,006.00	95,324.19	187,862.00	(856.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	23,197.00	23,626.00	13,781.67	23,626.00	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	54,106.00	54,318.00	31,685.50	54,318.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			595,376.00	733,806.87	352,946.32	736,277.77	(2,470.90)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	325,527.00	335,173.92	26,844.17	340,308.69	(5,134.77)	-1.5%
PERS		3201-3202	164,917.00	189,045.56	86,288.87	189,538.56	(493.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	49,002.00	58,495.71	29,270.28	59,346.82	(851.11)	-1.5%
Health and Welfare Benefits		3401-3402	135,709.00	126,630.98	69,937.48	130,285.14	(3,654.16)	-2.9%
Unemployment Insurance		3501-3502	4,169.00	686.05	248.30	612.58	73.47	10.7%
Workers' Compensation		3601-3602	22,734.00	27,108.10	13,977.09	28,751.47	(1,643.37)	-6.1%
OPEB, Allocated		3701-3702	2,592.00	3,098.38	1,065.39	3,128.61	(30.23)	-1.0%
OPEB, Active Employees		3751-3752	1,867.00	1,726.70	813.87	1,774.05	(47.35)	-2.7%
Other Employee Benefits		3901-3902	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)
TOTAL, EMPLOYEE BENEFITS			706,517.00	741,965.40	228,445.45	753,745.92	(11,780.52)	-1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Books and Other Reference Materials		4200	15,400.00	15,400.00	13,079.91	20,400.00	(5,000.00)	-32.5%
Materials and Supplies		4300	348,597.00	380,620.49	72,348.49	318,351.58	62,268.91	16.4%
Noncapitalized Equipment		4400	118,800.00	171,248.00	21,749.28	167,801.00	3,447.00	2.0%
Food		4700	0.00	38,374.52	0.00	38,374.52	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			489,797.00	612,643.01	107,177.68	551,927.10	60,715.91	9.9%
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	8,900.00	8,900.00	949.03	9,600.00	(700.00)	-7.9%
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	100,000.00	100,000.00	86,852.69	130,000.00	(30,000.00)	-30.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	2,500.00	1,929.56	3,000.00	(500.00)	-20.0%
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	202,932.93	211,264.86	85,739.13	234,821.93	(23,557.07)	-11.2%
Communications		5900	0.00	10,000.00	17,649.46	18,680.00	(8,680.00)	-86.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			314,332.93	332,664.86	193,119.87	396,101.93	(63,437.07)	-19.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	717,082.07	293,460.00	708,402.07	8,680.00	1.2%
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	5,000.00	166,867.11	0.00	166,867.11	0.00	0.0%
Equipment Replacement		6500	500.00	1,116.00	0.00	1,116.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,500.00	890,065.18	293,460.00	881,385.18	8,680.00	1.0%
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								

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)
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	69,364.00	69,364.00	25,675.71	50,352.00	19,012.00	27.4%
Other Debt Service - Principal		7439	123,635.00	123,635.00	37,182.50	126,644.00	(3,009.00)	-2.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			192,999.00	192,999.00	62,858.21	176,996.00	16,003.00	8.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	29,941.00	19,474.41	2,027.41	19,474.41	0.00	0.0%
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			29,941.00	19,474.41	2,027.41	19,474.41	0.00	0.0%
TOTAL, EXPENDITURES			2,582,563.93	3,813,590.13	1,384,279.16	3,836,314.29	(22,724.16)	-0.6%
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								

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General Fund
Restricted (Resources 2000-9999)
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)
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%
Proceeds from SBITAs		8974	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	913,691.00	918,846.00	0.00	938,853.00	20,007.00	2.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			913,691.00	918,846.00	0.00	938,853.00	20,007.00	2.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			913,691.00	918,846.00	0.00	938,853.00	(20,007.00)	-2.2%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,929,607.00	7,938,525.00	4,459,704.77	7,945,280.00	6,755.00	0.1%
2) Federal Revenue		8100-8299	456,013.93	1,254,095.36	359,435.36	1,261,085.52	6,990.16	0.6%
3) Other State Revenue		8300-8599	1,615,431.13	1,719,711.62	1,293,355.95	2,251,746.00	532,034.38	30.9%
4) Other Local Revenue		8600-8799	109,817.00	110,817.00	501,533.49	340,317.00	229,500.00	207.1%
5) TOTAL, REVENUES			10,110,869.06	11,023,148.98	6,614,029.57	11,798,428.52		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,496,734.98	3,628,552.40	2,080,151.21	3,673,792.98	(45,240.58)	-1.2%
2) Classified Salaries		2000-2999	1,402,867.00	1,560,410.87	828,161.96	1,615,106.77	(54,695.90)	-3.5%
3) Employee Benefits		3000-3999	2,618,744.00	2,767,118.20	1,350,962.04	2,780,429.72	(13,311.52)	-0.5%
4) Books and Supplies		4000-4999	938,275.73	1,016,163.42	271,642.04	924,062.02	92,101.40	9.1%
5) Services and Other Operating Expenditures		5000-5999	1,094,608.01	1,148,850.94	658,243.76	1,292,525.77	(143,674.83)	-12.5%
6) Capital Outlay		6000-6999	38,500.00	913,065.18	293,460.00	924,385.18	(11,320.00)	-1.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	241,757.00	241,757.00	89,221.36	225,754.00	16,003.00	6.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(24,418.00)	(24,418.00)	0.00	(24,418.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			9,807,068.72	11,251,500.01	5,571,842.37	11,411,638.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			303,800.34	(228,351.03)	1,042,187.20	386,790.08		
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			303,800.34	(228,351.03)	1,042,187.20	386,790.08		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,995,503.59	8,995,503.59		8,995,503.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,995,503.59	8,995,503.59		8,995,503.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,995,503.59	8,995,503.59		8,995,503.59		
2) Ending Balance, June 30 (E + F1e)			9,299,303.93	8,767,152.56		9,382,293.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,538,243.98	3,211,911.44		3,750,061.08		
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	5,761,059.95	5,555,241.12		5,632,232.59		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,483,069.00	5,514,582.00	3,109,309.50	5,521,308.00	6,726.00	0.1%
Education Protection Account State Aid - Current Year		8012	1,550,433.00	1,527,648.00	781,790.00	1,527,677.00	29.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	35.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	2,546.22	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	896,105.00	896,295.00	481,053.54	896,295.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	63,246.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	10,314.27	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	10,227.24	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	1,183.00	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			7,929,607.00	7,938,525.00	4,459,704.77	7,945,280.00	6,755.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	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			7,929,607.00	7,938,525.00	4,459,704.77	7,945,280.00	6,755.00	0.1%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	21,082.86	21,082.86	21,082.86	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	277,348.00	286,636.65	161,069.65	293,414.65	6,778.00	2.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	31,285.00	38,398.98	2,239.98	38,238.14	(160.84)	-0.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	42,409.00	44,595.92	19,029.92	44,788.92	193.00	0.4%
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, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	21,281.00	40,801.75	10,973.75	40,981.75	180.00	0.4%
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	83,690.93	822,579.20	145,039.20	822,579.20	0.00	0.0%
TOTAL, FEDERAL REVENUE			456,013.93	1,254,095.36	359,435.36	1,261,085.52	6,990.16	0.6%
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	18,353.00	18,353.00	18,266.00	18,266.00	(87.00)	-0.5%
Lottery - Unrestricted and Instructional Materials		8560	114,017.13	118,618.62	84,406.35	116,853.00	(1,765.62)	-1.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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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	203,483.00	203,483.00	0.00	203,483.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,279,578.00	1,379,257.00	1,190,683.60	1,913,144.00	533,887.00	38.7%
TOTAL, OTHER STATE REVENUE			1,615,431.13	1,719,711.62	1,293,355.95	2,251,746.00	532,034.38	30.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	355.00	500.00	500.00	New
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	132,866.56	230,000.00	230,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	300,283.87	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	13,950.00	13,950.00	1,063.11	13,950.00	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%

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Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	95,867.00	96,867.00	66,964.95	95,867.00	(1,000.00)	-1.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			109,817.00	110,817.00	501,533.49	340,317.00	229,500.00	207.1%
TOTAL, REVENUES			10,110,869.06	11,023,148.98	6,614,029.57	11,798,428.52	775,279.54	7.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,120,321.98	3,232,111.10	1,839,344.69	3,252,158.10	(20,047.00)	-0.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	152,728.00	306,913.00	179,032.01	306,913.00	0.00	0.0%
Other Certificated Salaries		1900	223,685.00	89,528.30	61,774.51	114,721.88	(25,193.58)	-28.1%
TOTAL, CERTIFICATED SALARIES			3,496,734.98	3,628,552.40	2,080,151.21	3,673,792.98	(45,240.58)	-1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	518,263.00	651,545.87	300,071.67	664,360.77	(12,814.90)	-2.0%
Classified Support Salaries		2200	523,634.00	542,162.00	320,614.89	579,527.00	(37,365.00)	-6.9%
Classified Supervisors' and Administrators' Salaries		2300	168,941.00	172,116.00	101,011.39	175,953.00	(3,837.00)	-2.2%
Clerical, Technical and Office Salaries		2400	137,923.00	140,269.00	74,778.51	140,948.00	(679.00)	-0.5%
Other Classified Salaries		2900	54,106.00	54,318.00	31,685.50	54,318.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,402,867.00	1,560,410.87	828,161.96	1,615,106.77	(54,695.90)	-3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	947,775.00	975,095.92	392,856.90	974,768.69	327.23	0.0%
PERS		3201-3202	388,593.00	409,585.56	207,464.15	421,990.56	(12,405.00)	-3.0%
OASDI/Medicare/Alternative		3301-3302	161,103.00	170,310.71	94,763.82	181,778.82	(11,468.11)	-6.7%
Health and Welfare Benefits		3401-3402	933,905.00	1,038,658.78	560,005.81	1,020,687.94	17,970.84	1.7%
Unemployment Insurance		3501-3502	24,500.00	2,940.05	1,452.31	2,748.58	191.47	6.5%
Workers' Compensation		3601-3602	133,010.00	140,387.10	81,771.98	148,108.47	(7,721.37)	-5.5%
OPEB, Allocated		3701-3702	15,295.00	16,171.38	6,232.43	16,282.61	(111.23)	-0.7%
OPEB, Active Employees		3751-3752	14,563.00	13,968.70	6,414.64	14,064.05	(95.35)	-0.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 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 Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			2,618,744.00	2,767,118.20	1,350,962.04	2,780,429.72	(13,311.52)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Books and Other Reference Materials		4200	35,400.00	35,400.00	15,010.80	25,400.00	10,000.00	28.2%
Materials and Supplies		4300	750,394.00	722,752.61	193,238.73	625,399.50	97,353.11	13.5%
Noncapitalized Equipment		4400	143,981.73	211,136.29	63,392.51	226,388.00	(15,251.71)	-7.2%
Food		4700	1,500.00	39,874.52	0.00	39,874.52	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			938,275.73	1,016,163.42	271,642.04	924,062.02	92,101.40	9.1%
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	16,200.00	16,200.00	4,237.26	19,800.00	(3,600.00)	-22.2%
Dues and Memberships		5300	15,028.00	15,028.00	11,048.41	15,028.00	0.00	0.0%
Insurance		5400-5450	70,500.00	70,500.00	70,749.00	70,849.00	(349.00)	-0.5%
Operations and Housekeeping Services		5500	164,000.00	164,000.00	110,562.84	190,000.00	(26,000.00)	-15.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	75,000.00	75,000.00	26,271.66	72,500.00	2,500.00	3.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	721,880.01	766,122.94	383,845.18	829,168.77	(63,045.83)	-8.2%
Communications		5900	32,000.00	42,000.00	51,529.41	95,180.00	(53,180.00)	-126.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,094,608.01	1,148,850.94	658,243.76	1,292,525.77	(143,674.83)	-12.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	717,082.07	293,460.00	708,402.07	8,680.00	1.2%
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	28,000.00	189,867.11	0.00	209,867.11	(20,000.00)	-10.5%
Equipment Replacement		6500	500.00	1,116.00	0.00	1,116.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			38,500.00	913,065.18	293,460.00	924,385.18	(11,320.00)	-1.2%
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	48,758.00	48,758.00	26,363.15	48,758.00	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								

2023-24 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 Column B & D (F)
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	69,364.00	69,364.00	25,675.71	50,352.00	19,012.00	27.4%
Other Debt Service - Principal		7439	123,635.00	123,635.00	37,182.50	126,644.00	(3,009.00)	-2.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			241,757.00	241,757.00	89,221.36	225,754.00	16,003.00	6.6%
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	(24,418.00)	(24,418.00)	0.00	(24,418.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(24,418.00)	(24,418.00)	0.00	(24,418.00)	0.00	0.0%
TOTAL, EXPENDITURES			9,807,068.72	11,251,500.01	5,571,842.37	11,411,638.44	(160,138.43)	-1.4%
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								

2023-24 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 Column B & D (F)
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%
Proceeds from SBITAs		8974	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%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	935,622.00
6211	Literacy Coaches and Reading Specialists Grant Program	559,580.00
6266	Educator Effectiveness, FY 2021-22	67,636.37
6300	Lottery: Instructional Materials	186,522.14
6547	Special Education Early Intervention Preschool Grant	6,871.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	316,381.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	194,382.00
7311	Classified School Employee Professional Development Block Grant	4,119.11
7435	Learning Recovery Emergency Block Grant	794,167.00
9010	Other Restricted Local	684,780.46
Total, Restricted Balance		3,750,061.08



TIPTON ELEMENTARY SCHOOL DISTRICT

SPECIAL ACTIVITY SPECIAL REVENUE FUND

2023-2024
Second Interim
March 5th, 2024

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

2023-24 Second Interim
Student Activity Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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 EXPENSES 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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	61,717.16	61,717.16		61,717.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,717.16	61,717.16		61,717.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,717.16	61,717.16		61,717.16		
2) Ending Balance, June 30 (E + F1e)			61,717.16	61,717.16		61,717.16		
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	61,717.16	61,717.16		61,717.16		
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		
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%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		

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 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	0.00	0.0%
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	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								
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%
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%
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%
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%
Subscription Assets		6700	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%

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 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%
Proceeds from SBITAs		8974	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	2023-24 Project Year Totals
8210	Student Activity Funds	61,717.16
Total, Restricted Balance		61,717.16



TIPTON ELEMENTARY SCHOOL DISTRICT

CAFETERIA FUND

2023-2024 Budget Adoption
March 5th, 2024

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	495,000.00	495,000.00	180,196.23	495,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,500.00	7,500.00	72,237.40	110,000.00	102,500.00	1,366.7%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	40,215.26	35,000.00	33,000.00	1,650.0%
5) TOTAL, REVENUES			504,500.00	504,500.00	292,648.89	640,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	180,323.00	183,329.00	100,714.21	184,429.00	(1,100.00)	-0.6%
3) Employee Benefits		3000-3999	96,563.00	93,693.00	47,998.31	94,435.00	(742.00)	-0.8%
4) Books and Supplies		4000-4999	269,200.00	269,200.00	133,976.65	303,200.00	(34,000.00)	-12.6%
5) Services and Other Operating Expenditures		5000-5999	95,990.00	95,990.00	12,523.99	95,990.00	0.00	0.0%
6) Capital Outlay		6000-6999	14,000.00	14,000.00	0.00	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	24,418.00	24,418.00	0.00	24,418.00	0.00	0.0%
9) TOTAL, EXPENDITURES			680,494.00	680,630.00	295,213.16	716,472.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(175,994.00)	(176,130.00)	(2,564.27)	(76,472.00)		
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(175,994.00)	(176,130.00)	(2,564.27)	(76,472.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	665,541.30	665,541.30		665,541.30	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)			665,541.30	665,541.30		665,541.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			665,541.30	665,541.30		665,541.30		
2) Ending Balance, June 30 (E + F1e)			489,547.30	489,411.30		589,069.30		
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	489,547.30	489,411.30		589,069.30		
c) Committed								

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)
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		
FEDERAL REVENUE								
Child Nutrition Programs		8220	495,000.00	495,000.00	180,196.23	495,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			495,000.00	495,000.00	180,196.23	495,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	7,500.00	7,500.00	72,237.40	110,000.00	102,500.00	1,366.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,500.00	7,500.00	72,237.40	110,000.00	102,500.00	1,366.7%
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	1,012.30	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	0.00	0.00	9,481.33	18,000.00	18,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	19,172.70	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	0.00	0.00	10,548.93	15,000.00	15,000.00	New
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	40,215.26	35,000.00	33,000.00	1,650.0%
TOTAL, REVENUES			504,500.00	504,500.00	292,648.89	640,000.00		
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	126,396.00	128,375.00	70,739.17	129,475.00	(1,100.00)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	53,927.00	54,954.00	29,975.04	54,954.00	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			180,323.00	183,329.00	100,714.21	184,429.00	(1,100.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	49,949.00	48,912.00	24,184.33	49,250.00	(338.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	13,795.00	14,024.00	7,704.65	14,200.00	(176.00)	-1.3%
Health and Welfare Benefits		3401-3402	26,164.00	24,816.00	12,879.28	24,816.00	0.00	0.0%
Unemployment Insurance		3501-3502	902.00	92.00	50.33	92.00	0.00	0.0%
Workers' Compensation		3601-3602	4,891.00	4,972.00	2,834.81	5,200.00	(228.00)	-4.6%

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 Column B & D (F)
OPEB, Allocated		3701-3702	559.00	574.00	215.79	574.00	0.00	0.0%
OPEB, Active Employees		3751-3752	303.00	303.00	129.12	303.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			96,563.00	93,693.00	47,998.31	94,435.00	(742.00)	-0.8%
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	26,000.00	26,000.00	12,263.61	30,000.00	(4,000.00)	-15.4%
Noncapitalized Equipment		4400	43,200.00	43,200.00	4,446.89	43,200.00	0.00	0.0%
Food		4700	200,000.00	200,000.00	117,266.15	230,000.00	(30,000.00)	-15.0%
TOTAL, BOOKS AND SUPPLIES			269,200.00	269,200.00	133,976.65	303,200.00	(34,000.00)	-12.6%
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	200.00	200.00	0.00	200.00	0.00	0.0%
Dues and Memberships		5300	400.00	400.00	336.70	400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,000.00	20,000.00	8,902.74	20,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,690.00	2,690.00	0.00	2,690.00	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	72,700.00	72,700.00	3,284.55	72,700.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			95,990.00	95,990.00	12,523.99	95,990.00	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	14,000.00	14,000.00	0.00	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,000.00	14,000.00	0.00	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	24,418.00	24,418.00	0.00	24,418.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,418.00	24,418.00	0.00	24,418.00	0.00	0.0%
TOTAL, EXPENDITURES			680,494.00	680,630.00	295,213.16	716,472.00		
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%

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 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%
Proceeds from SBITAs		8974	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		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	589,069.30
Total, Restricted Balance		589,069.30



TIPTON ELEMENTARY SCHOOL DISTRICT

DEFERRED MAINTENANCE FUND

2023-2024 Budget Adoption

March 5th, 2024

Fund # 14

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

Principle revenues in this fund are:

- Interest
- Interfund Transfers In
- LCFF Revenue

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,118.74	1,000.00	1,000.00	New
5) TOTAL, REVENUES			0.00	0.00	2,118.74	1,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	2,118.74	1,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,118.74	1,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,569.90	41,569.90		41,569.90	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)			41,569.90	41,569.90		41,569.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,569.90	41,569.90		41,569.90		
2) Ending Balance, June 30 (E + F1e)			41,569.90	41,569.90		42,569.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	41,569.90	41,569.90		42,569.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	699.30	1,000.00	1,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,419.44	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,118.74	1,000.00	1,000.00	New
TOTAL, REVENUES			0.00	0.00	2,118.74	1,000.00		
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	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%

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)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	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%
Subscription Assets		6700	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			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								
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%
Proceeds from SBITAs		8974	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%

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)
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	2023-24 Projected Totals
Total, Restricted Balance		0.00



TIPTON ELEMENTARY SCHOOL DISTRICT

BUILDING FUND

2023-2024 Budget Adoption

March 5th, 2024

Fund # 21

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

Principle revenues and other sources in this fund are:

Rentals and leases

Interest

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

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

Currently this fund is not in use.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	29.75	15.00	15.00	New
5) TOTAL, REVENUES			0.00	0.00	29.75	15.00		
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	29.75	15.00		
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	29.75	15.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	583.93	583.93		583.93	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)			583.93	583.93		583.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			583.93	583.93		583.93		
2) Ending Balance, June 30 (E + F1e)			583.93	583.93		598.93		
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	583.93	583.93		598.93		
c) Committed								

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)
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		
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		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	9.81	15.00	15.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	19.94	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	29.75	15.00	15.00	New
TOTAL, REVENUES			0.00	0.00	29.75	15.00		
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%

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)
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 Health and Welfare Benefits		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
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%
Subscription Assets		6700	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%

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)
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		
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 Sale/Lease-Purchase of Land/Buildings		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%
Proceeds from SBITAs		8974	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		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	598.93
Total, Restricted Balance		598.93



TIPTON ELEMENTARY SCHOOL DISTRICT

CAPITAL FACILITIES FUND

2023-2024 Budget Adoption
March 5th, 2024

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	0.00	0.00	3,219.05	3,500.00	3,500.00	New
5) TOTAL, REVENUES			0.00	0.00	3,219.05	3,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	3,219.05	3,500.00		
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	3,219.05	3,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,860.96	32,860.96		32,860.96	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)			32,860.96	32,860.96		32,860.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,860.96	32,860.96		32,860.96		
2) Ending Balance, June 30 (E + F1e)			32,860.96	32,860.96		36,360.96		
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) Legally Restricted Balance		9740	32,860.96	32,860.96		36,360.96		
c) Committed								

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)
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		
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	0.00	0.00	570.61	1,000.00	1,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,122.06	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	1,526.38	2,500.00	2,500.00	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	3,219.05	3,500.00	3,500.00	New
TOTAL, REVENUES			0.00	0.00	3,219.05	3,500.00		
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%

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)
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	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%
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%
Subscription Assets		6700	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%

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)
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								
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/Lease-Purchase of Land/Buildings		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%
Proceeds from SBITAs		8974	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		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	36,360.96
Total, Restricted Balance		36,360.96



TIPTON ELEMENTARY SCHOOL DISTRICT

COUNTY SCHOOL FACILITIES FUND

2023-2024 Budget Adoption

March 5th, 2024

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	1,667,402.00	1,667,402.00	1,667,402.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	16,251.88	9,001.00	9,001.00	New
5) TOTAL, REVENUES			0.00	0.00	1,683,653.88	1,676,403.00		
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	17,317.55	100,000.00	(100,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	17,317.55	100,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	1,666,336.33	1,576,403.00		
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	1,666,336.33	1,576,403.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	316,098.34	316,098.34		316,098.34	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)			316,098.34	316,098.34		316,098.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			316,098.34	316,098.34		316,098.34		
2) Ending Balance, June 30 (E + F1e)			316,098.34	316,098.34		1,892,501.34		
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	322,101.10	322,101.10		1,892,501.34		
c) Committed								

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)
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	(6,002.76)	(6,002.76)		0.00		
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	1,667,402.00	1,667,402.00	1,667,402.00	New
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	1,667,402.00	1,667,402.00	1,667,402.00	New
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	0.00	0.00	5,222.31	9,001.00	9,001.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	11,029.57	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	16,251.88	9,001.00	9,001.00	New
TOTAL, REVENUES			0.00	0.00	1,683,653.88	1,676,403.00		
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%

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)
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%
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	17,317.55	100,000.00	(100,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	17,317.55	100,000.00	(100,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	17,317.55	100,000.00		
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								

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)
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/Lease-Purchase of Land/Buildings		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%
Proceeds from SBITAs		8974	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	2023-24 Projected Totals
7710	State School Facilities Projects	2,998.24
7810	Other Restricted State	1,889,503.10
Total, Restricted Balance		1,892,501.34



TIPTON ELEMENTARY SCHOOL DISTRICT

BOND INTEREST AND REDEMPTION FUND

2023-2024 Budget Adoption
March 5th, 2024

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	165,650.00	165,650.00	124,643.32	165,650.00	0.00	0.0%
5) TOTAL, REVENUES			165,650.00	165,650.00	124,643.32	165,650.00		
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	165,650.00	165,650.00	165,650.00	165,650.00	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			165,650.00	165,650.00	165,650.00	165,650.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(41,006.68)	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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(41,006.68)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	435,607.02	435,607.02		435,607.02	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)			435,607.02	435,607.02		435,607.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			435,607.02	435,607.02		435,607.02		
2) Ending Balance, June 30 (E + F1e)			435,607.02	435,607.02		435,607.02		
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	435,607.02	435,607.02		435,607.02		
c) Committed								

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)
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		
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	165,650.00	165,650.00	64,686.54	165,650.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	39,284.63	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	268.03	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	218.54	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	5,311.45	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	14,874.13	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			165,650.00	165,650.00	124,643.32	165,650.00	0.00	0.0%
TOTAL, REVENUES			165,650.00	165,650.00	124,643.32	165,650.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	65,000.00	65,000.00	65,000.00	65,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	100,650.00	100,650.00	100,650.00	100,650.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			165,650.00	165,650.00	165,650.00	165,650.00	0.00	0.0%
TOTAL, EXPENDITURES			165,650.00	165,650.00	165,650.00	165,650.00		
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								
To: General Fund		7614	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)
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		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	435,607.02
Total, Restricted Balance		435,607.02



TIPTON ELEMENTARY SCHOOL DISTRICT

SUPPLEMENTAL FORMS

March 5th, 2024

Second Interim
2023-24 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	(24,418.00)				
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0,00	0,00	0,00	0,00				
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0,00	0,00	0,00	0,00				
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0,00	0,00	0,00	0,00				
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0,00	0,00	0,00	0,00				
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0,00	0,00	24,418.00	0,00				
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0,00	0,00	0,00	0,00				
Other Sources/Uses Detail						0,00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								

Second Interim
2023-24 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				
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								
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								

Second Interim
2023-24 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				
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	24,418.00	(24,418.00)	0.00	0.00		

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	7,945,280.00	(2.12%)	7,776,988.00	(.79%)	7,715,888.00
2. Federal Revenues	8100-8299	1,261,085.52	(73.04%)	339,998.00	0.00%	339,998.00
3. Other State Revenues	8300-8599	2,251,746.00	(29.95%)	1,577,441.00	(.07%)	1,576,330.00
4. Other Local Revenues	8600-8799	340,317.00	0.00%	340,317.00	0.00%	340,317.00
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)		11,798,428.52	(14.95%)	10,034,744.00	(.62%)	9,972,523.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,673,792.98		3,822,213.98
b. Step & Column Adjustment				73,476.00		74,945.00
c. Cost-of-Living Adjustment				74,945.00		77,943.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,673,792.98	4.04%	3,822,213.98	4.00%	3,975,101.98
2. Classified Salaries						
a. Base Salaries				1,615,106.77		1,680,201.77
b. Step & Column Adjustment				32,150.00		32,866.00
c. Cost-of-Living Adjustment				32,945.00		34,261.00
d. Other Adjustments				0.00		.23
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,615,106.77	4.03%	1,680,201.77	4.00%	1,747,329.00
3. Employee Benefits	3000-3999	2,780,429.72	4.20%	2,897,314.00	3.63%	3,002,628.00
4. Books and Supplies	4000-4999	924,062.02	(8.27%)	847,668.00	2.96%	872,768.00
5. Services and Other Operating Expenditures	5000-5999	1,292,525.77	(1.59%)	1,271,950.00	2.70%	1,306,237.00
6. Capital Outlay	6000-6999	924,385.18	(79.96%)	185,210.00	4.73%	193,971.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	225,754.00	7.37%	242,402.00	6.92%	259,187.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(24,418.00)	0.00%	(24,418.00)	0.00%	(24,418.00)
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)		11,411,638.44	(4.29%)	10,922,541.75	3.76%	11,332,803.98
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		386,790.08		(887,797.75)		(1,360,280.98)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,995,503.59		9,382,293.67		8,494,495.92
2. Ending Fund Balance (Sum lines C and D1)		9,382,293.67		8,494,495.92		7,134,214.94
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,750,061.08		3,661,042.33		3,504,060.35
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	5,632,232.59		4,833,453.59		3,630,154.59
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,382,293.67		8,494,495.92		7,134,214.94
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	5,632,232.59		4,833,453.59		3,630,163.59
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		(9.00)
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)		5,632,232.59		4,833,453.59		3,630,154.59
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		49.36%		44.25%		32.03%
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)						
		469.29		459.00		450.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		11,411,638.44		10,922,541.75		11,332,803.98
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)		11,411,638.44		10,922,541.75		11,332,803.98
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)		456,465.54		436,901.67		453,312.16
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		456,465.54		436,901.67		453,312.16
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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, for all fiscal years.

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	507.46	507.47		
	Charter School	0.00	0.00		
	Total ADA	507.46	507.47	0.0%	Met
1st Subsequent Year (2024-25)	District Regular	492.46	490.10		
	Charter School				
	Total ADA	492.46	490.10	(.5%)	Met
2nd Subsequent Year (2025-26)	District Regular	476.38	471.23		
	Charter School				
	Total ADA	476.38	471.23	(1.1%)	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)



TIPTON ELEMENTARY SCHOOL DISTRICT

CRITERIA AND STANDARDS

March 5th, 2024

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 (2023-24)	District Regular	501.00		
	Charter School			
	Total Enrollment	501.00	501.00	0.0%
1st Subsequent Year (2024-25)	District Regular	496.00		
	Charter School			
	Total Enrollment	496.00	491.00	(1.0%)
2nd Subsequent Year (2025-26)	District Regular	491.00		
	Charter School			
	Total Enrollment	491.00	481.00	(2.0%)

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

At 2nd Interim the district revised it's enrollment for 2024-25 & 2025-26 to projected continued decline in enrollment.

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	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2020-21)	District Regular	521	527	
	Charter School			
	Total ADA/Enrollment	521	527	98.9%
Second Prior Year (2021-22)	District Regular	493	536	
	Charter School			
	Total ADA/Enrollment	493	536	92.0%
First Prior Year (2022-23)	District Regular	485	519	
	Charter School			
	Total ADA/Enrollment	485	519	93.4%
Historical Average Ratio:				94.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				95.3%

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	Enrollment	Ratio of ADA to Enrollment	Status
		(Form A1, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)	District Regular	469	501		
	Charter School	0			
	Total ADA/Enrollment	469	501	93.6%	Met
1st Subsequent Year (2024-25)	District Regular	459	491		
	Charter School				
	Total ADA/Enrollment	459	491	93.5%	Met
2nd Subsequent Year (2025-26)	District Regular	450	481		
	Charter School				
	Total ADA/Enrollment	450	481	93.6%	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 (2023-24)	7,938,525.00		
1st Subsequent Year (2024-25)	8,032,190.00	7,776,988.00	(3.2%)	Not Met
2nd Subsequent Year (2025-26)	8,041,319.00	7,715,888.00	(4.0%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

At 2nd Interim the COLA for 2024-25 and 2025-26 has decreased based on the 2024-25 Governor's Proposed Budget. Also, the district has projected a decrease in funded ADA in both 2024-25 and 2025-26.

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	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2020-21)	4,405,191.05	4,926,792.28	89.4%
Second Prior Year (2021-22)	4,217,682.16	4,987,673.20	84.6%
First Prior Year (2022-23)	5,014,898.33	5,977,155.64	83.9%
	Historical Average Ratio:		86.0%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.0% to 90.0%	82.0% to 90.0%	82.0% to 90.0%

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)			Status
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Current Year (2023-24)	6,258,899.80	7,575,324.15	82.6%	Met
1st Subsequent Year (2024-25)	6,549,777.00	7,861,129.00	83.3%	Met
2nd Subsequent Year (2025-26)	6,808,617.00	8,155,189.00	83.5%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2023-24)	1,254,095.36	1,261,085.52	.6%	No
1st Subsequent Year (2024-25)	333,238.00	339,998.00	2.0%	No
2nd Subsequent Year (2025-26)	333,238.00	339,998.00	2.0%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	1,719,711.62	2,251,746.00	30.9%	Yes
1st Subsequent Year (2024-25)	1,606,062.00	1,577,441.00	-1.8%	No
2nd Subsequent Year (2025-26)	1,605,115.00	1,576,330.00	-1.8%	No

Explanation:
(required if Yes)

At 2nd Interim the district has included the One-time funding for Literacy Coaches and Reading Specialists of \$559,580 for 23-24. At this time the district is developing a spending plan for these funds and has not included expenditures at this time.

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

Current Year (2023-24)	110,817.00	340,317.00	207.1%	Yes
1st Subsequent Year (2024-25)	110,817.00	340,317.00	207.1%	Yes
2nd Subsequent Year (2025-26)	110,817.00	340,317.00	207.1%	Yes

Explanation:
(required if Yes)

At 2nd Interim the district has revised its interest income based on actuals for 2023-24. It has also projected this revenue at the same level for the two out years.

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

Current Year (2023-24)	1,016,163.76	924,062.02	-9.1%	Yes
1st Subsequent Year (2024-25)	933,448.00	847,668.00	-9.2%	Yes
2nd Subsequent Year (2025-26)	977,917.00	872,768.00	-10.8%	Yes

Explanation:
(required if Yes)

At 2nd Interim the district has revised its books and supplies expenditures for 2023-24 based on actuals. The district has projected decreases in the out years since 1st Interim based on current year spending.

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

Current Year (2023-24)	1,148,850.94	1,292,525.77	12.5%	Yes
1st Subsequent Year (2024-25)	1,125,924.00	1,271,950.00	13.0%	Yes
2nd Subsequent Year (2025-26)	1,155,597.00	1,306,237.00	13.0%	Yes

Explanation:
(required if Yes)

At 2nd Interim the district has revised its servicing and other expenditures for 2023-24 based on actuals. The district has projected increases in the out years since 1st Interim based on the current year spending.

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 (2023-24)	3,084,623.98	3,853,148.52	24.9%	Not Met
1st Subsequent Year (2024-25)	2,050,117.00	2,257,756.00	10.1%	Not Met
2nd Subsequent Year (2025-26)	2,049,170.00	2,256,635.00	10.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	2,165,014.70	2,216,587.79	2.4%	Met
1st Subsequent Year (2024-25)	2,059,372.00	2,119,618.00	2.9%	Met
2nd Subsequent Year (2025-26)	2,133,514.00	2,179,005.00	2.1%	Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

At 2nd Interim the district has included the One-time funding for Literacy Coaches and Reading Specialists of \$559,580 for 23-24. At this time the district is developing a spending plan for these funds and has not included expenditures at this time.

Explanation:

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

At 2nd Interim the district has revised it's interest income based on actuals for 2023-24. It has also projected this revenue at the same level for the two out years.

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

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

Explanation:

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

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. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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.

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150, Objects 8900-8999)	
	Required Minimum Contribution		Status
1.	OMMA/RMA Contribution	283,299.86	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)	348,277.00	

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	49.4%	44.3%	32.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	16.5%	14.8%	10.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	(237,567.15)	7,575,324.15	3.1%	Met
1st Subsequent Year (2024-25)	(798,779.00)	7,861,129.00	10.2%	Met
2nd Subsequent Year (2025-26)	(1,203,290.00)	8,155,189.00	14.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district will be monitoring it's spending level and making plans to reduce it's deficit spending. The district has been experiencing a decline in ADA and at 2nd Interim the COLA has been decreasing significantly since 1st Interim.

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 01I, Line F2) (Form MYPI, Line D2)		Status
	Current Year (2023-24)	9,382,293.67	
1st Subsequent Year (2024-25)	8,494,495.92	Met	
2nd Subsequent Year (2025-26)	7,134,214.94	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 (2023-24)	9,914,753.47	

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 \$80,000 (greater of)	0	to 300
4% or \$80,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	469.29	459.00	450.00
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):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	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.

- Expenditures and Other Financing Uses
(Form 011, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through
(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
(Line B1 plus Line B2)

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	11,411,638.44	10,922,541.75	11,332,803.98
2.	0.00	0.00	0.00
3.	11,411,638.44	10,922,541.75	11,332,803.98

- 4. Reserve Standard Percentage Level
- 5. Reserve Standard - by Percent
(Line B3 times Line B4)
- 6. Reserve Standard - by Amount
(\$80,000 for districts with 0 to 1,000 ADA, else 0)
- 7. District's Reserve Standard
(Greater of Line B5 or Line B6)

4%	4%	4%
456,465.54	436,901.67	453,312.16
80,000.00	80,000.00	80,000.00
456,465.54	436,901.67	453,312.16

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 (2023-24)	(2024-25)	(2025-26)
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)	5,632,232.59	4,833,453.59	3,630,163.59
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	(9.00)
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)	5,632,232.59	4,833,453.59	3,630,154.59
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	49.36%	44.25%	32.03%
District's Reserve Standard (Section 10B, Line 7):	456,465.54	436,901.67	453,312.16
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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

1b. If Yes, identify the interfund borrowings:

The district has a small interfund loan to fund 130. This will be repaid as soon as possible.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(918,846.00)	(938,853.00)	2.2%	20,007.00	Met
1st Subsequent Year (2024-25)	(998,168.00)	(1,043,922.00)	4.6%	45,754.00	Met
2nd Subsequent Year (2025-26)	(1,042,405.00)	(1,091,764.00)	4.7%	49,359.00	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	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 multi year 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 (multi year) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multi year) commitments been incurred since first interim projections?

No

2. If Yes to Item 1a, list (or update) all new and existing multi year 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, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	15	010-99900-0-0000-89800	010-99900-0000-9100-74380/74390	1,013,600
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	9	010-99901-0-0000-89800	010-99901-0-0000-9100-74380/74390	918,293
TOTAL:				1,931,893

Type of Commitment (continued)	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	89,420	88,996	88,898	88,935
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	104,746	121,494

Total Annual Payments:	177,420	176,996	193,644	210,429
Has total annual payment increased over prior year (2022-23)?	No	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments are based on the long-term debt schedule. Payments will be funded from contributions from unrestricted 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?

Yes

2 OPEB Liabilities	First Interim (Form 01CSI, Item S7A)		Second Interim
	a. Total OPEB liability	722,770.00	722,770.00
b. OPEB plan(s) fiduciary net position (if applicable)	109,422.00	109,422.00	109,422.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	613,348.00	613,348.00	613,348.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2022

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)		Second Interim
	Current Year (2023-24)	38,486.00	38,486.00
1st Subsequent Year (2024-25)	39,255.00	39,255.00	39,255.00
2nd Subsequent Year (2025-26)	40,040.00	40,040.00	40,040.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2023-24)	31,017.08	31,223.66
1st Subsequent Year (2024-25)	31,637.00	31,848.00
2nd Subsequent Year (2025-26)	32,270.00	32,485.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2023-24)	38,486.00	38,486.00
1st Subsequent Year (2024-25)	39,255.00	39,255.00
2nd Subsequent Year (2025-26)	40,040.00	40,040.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	3	3
1st Subsequent Year (2024-25)	3	3
2nd Subsequent Year (2025-26)	3	3

4. Comments:

Tipton Elementary
Tulare County

Second Interim
General Fund
School District Criteria and Standards Review

54 72215 000000
Form 01CSI
E82YE8BZAA(2023-24)

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
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 (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	31.0	32.0	32.0	32.0

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

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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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.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	40.0	43.0	43.0	43.0

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

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One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

Negotiations Not Settled

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Tipton Elementary
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School District Criteria and Standards Review

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7. Amount included for any tentative salary schedule increases

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	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

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If Yes, explain the nature of the new costs:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

List other significant contract changes that have occurred since 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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	5.0	6.0	6.0	6.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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.)

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are costs of other benefits included in the interim and MYPs?			
Total cost of other benefits			

3. Percent change in cost of other benefits over prior year

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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
