

# TIPTON ELEMENTARY SCHOOL DISTRICT REGULAR BOARD MEETING AGENDA

Tuesday, March 7, 2023  
7:00 p.m. District Cafeteria

**1. CALL TO ORDER – FLAG SALUTE**

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

**2. PUBLIC INPUT:**

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

**2.1** Community Relations/Citizen Comments

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

**2.3** Correspondence

Review of First Period Interim Report 2022-2023

**2.4** Student Comments - Character Counts

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

**3.1** Minutes of the Regular Board Meeting – February 7, 2023

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

**4. ADMINISTRATIVE: Action items:**

**4.1** Quarterly Board Policy – December 2022

**4.2** Award of Bid – Flooring and Mastic Remediation Project at Tipton Elementary School  
Recommend Award of Bid No. 1 Flooring and Mastic Remediation Project at Tipton Elementary School

**4.3** Award of Bid – Phase II Floor Replacement Project at Tipton Elementary School  
Recommend Award of Bid No. 1 Floor Replacement Project at Tipton Elementary School

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

**4.5** Memorandum of Understanding Between Tulare County Office of Education and TUPE Consortium and TUPE Tier 2 Comprehensive Program Partners

**4.6** Academic Instructional Coach – Job Description  
Learning Block Grant Funding

**4.7** Updated Expanded Learning Opportunities Program Plan

**4.8** Memorandum of Understanding Between The Sunnyside Union School District and Tipton Elementary School District (Save the Children Van)

**5. FINANCE: Action items:**

**5.1** Vendor Payments

5.2 Budget Revisions

5.3 2<sup>nd</sup> Interim Report 2022-2023

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

**6.1 MOT--FOOD SERVICE—PROJECTS**

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

**7.1** Education Code 35146

Student transfers, inter District etc.

**7.2** Government Code Section 54957

Public Employee Discipline/Dismissal/Release/Complaint

**7.3** Government Code Section 54957

Public Employee Performance Evaluation

Title: Superintendent

**8. RECONVENE TO OPEN SESSION**

**9. REPORT OUT FROM CLOSED SESSION**

**10. ADJOURNMENT**

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

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

**Agenda Posted: March 1, 2023**

DISTRITO ESCOLAR PRIMARIO DE TIPTON

REUNIÓN ORDINARIA DE LA JUNTA

AGENDA

martes, 7 de marzo de 2023

7:00 pm. Cafetería del Distrito

**1. LLAMADA AL ORDEN – 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, incluida la recepción de la agenda y los documentos en el paquete de la agenda en un formato alternativo, comuníquese con la oficina del Distrito Escolar Primario de Tipton al (559) 752-4213. La notificación 48 horas antes de la reunión permitirá que el distrito haga arreglos razonables para garantizar la accesibilidad a esta reunión (28CFR35.102-35, 104 ADA Título II) y permitirá la preparación de documentos en formato alternativo apropiado**

**2. OPINIÓN DEL PÚBLICO:**

*Con el fin de 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 en la parte de la agenda con aportes públicos o en el momento en que se trate el asunto. asumido por la junta. Las presentaciones de la junta están limitadas a 3 minutos por persona y 15 minutos por tema.*

**2.1** Relaciones con la comunidad/Comentarios de los ciudadanos

**2.2** Informes por Unidades de Empleados CTA/CSEA

**2.3** Correspondencia

Revisión del Informe Interino del Primer Período 2022-2023

**2.4** Comentarios de los estudiantes: el carácter cuenta

**3. CALENDARIO DE CONSENTIMIENTO: Elementos de acción:**

**3.1** Acta de la Junta Ordinaria de Directorio – 7 de febrero de 2023

**3.2** Solicitudes de conferencias, excursiones, recaudación de fondos e instalaciones

**4. ADMINISTRATIVO: Elementos de acción:**

#### 4.1 Política de la Junta Trimestral – Diciembre 2022

4.2 Adjudicación de la oferta: proyecto de remediación de pisos y masilla en la escuela primaria Tipton  
Recomendar Adjudicación de la Oferta No.1 para el proyecto de remediación de pisos y masillas en Tipton Escuela primaria

4.3 Adjudicación de la oferta: proyecto de reemplazo de piso de la fase II en la escuela primaria Tipton  
Recomendar adjudicación de la oferta No. 1: proyecto de reemplazo de piso en la escuela primaria Tipton

4.4 Acuerdo de auditoría anual con M. Green and Company LLP

4.5 Memorándum de Entendimiento entre la Oficina de Educación del Condado de Tulare y TUPE  
Socios del programa integral de nivel 2 del consorcio y TUPE

4.6 Entrenador de Instrucción Académica – Descripción del Trabajo  
Financiamiento de subvenciones en bloque para aprendizaje

4.7 Plan actualizado del Programa de Oportunidades de Aprendizaje Ampliadas

4.8 Memorándum de entendimiento entre el Distrito Escolar Unido de Sunnyside y Tipton  
Distrito de Escuelas Primarias (Save the Children Van)

#### 5. **FINANZAS: Elementos de acción:**

5.1 Pagos a proveedores

5.2 Revisiones presupuestarias

5.3 2do Informe Interino 2022-2023

#### 6. **INFORMACIÓN: (Informes verbales y presentaciones)**

6.1 MOT--SERVICIO DE ALIMENTOS-PROYECTOS

7. **APLAZAR A SESIÓN CERRADA:** La Junta considerará y podrá actuar sobre cualquiera de los siguientes puntos en sesión cerrada. Cualquier acción tomada se informará públicamente al final de la sesión cerrada como lo exige la ley.

7.1 Código de Educación 35146

Transferencias de estudiantes, entre distritos, etc.

7.2 Código de Gobierno Sección 54957

Disciplina de Empleado Público/Despido/Liberación/Queja

7.3 Sección 54957 del Código de Gobierno

Evaluación de Desempeño de Empleados Públicos

Título: Superintendente

**8. CONVOCATORIA A SESIÓN ABIERTA**

**9. INFORME DE SESIÓN CERRADA**

**10. APLAZAMIENTO**

**La Junta luego de la discusión y un voto de acuerdo, la Junta puede convertir cualquier tema en un tema de acción.**

**Aviso: Si los documentos se distribuyen a los miembros de la junta con respecto a 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 2023**

# Tulare County Office of Education

*Committed to Students, Support & Service*

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

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

(559) 733-6300  
tcoe.org

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

**Business Services**  
(559) 733-6474  
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**Human Resources**  
(559) 733-6306  
fax (559) 627-4670

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

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

## *Main Locations*

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

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

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

January 17, 2023

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

SUBJECT: REVIEW OF FIRST PERIOD INTERIM REPORT, 2022-23

Dear Stacey:

The county office has reviewed the 2022-23 First Period Interim Report of the Tipton School District and will be able to certify to the California Department of Education that the district has submitted a positive report for the period ending October 31, 2022.

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

Please read our attached addendum for further comments and recommendations.

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

Sincerely,



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

FM/sd  
Encl.

cc: Greg Rice, Board President  
District Business Manager

**2. PUBLIC INPUT:**

**2.3 Correspondence**

Review of First Period Interim Report 2022-2023

## BACKGROUND

Our review of the district's 2022-23 First Period Interim Report and the comments included are based on information the district had available at the time the Interim Report was prepared. The Governor's budget for 2023-24 proposes to preserve investments made during unexpected rapid economic growth experienced during the global pandemic. The State economy has recovered from the COVID-19 pandemic; however, due to a recent economic slow down the State is facing an estimated budget gap of \$22.5 billion. This budget deficit is addressed in the Governor's budget proposal by utilizing funding delays, shifts, and some reductions with the goal of maintaining the majority of programs the Governor has put in place over the past few years.

Of most significance is the Governor's proposal to allocate roughly \$5 billion in Prop 98 funding to fund a statutory cost of living adjustment (COLA) of 8.13% in 2023-24. Included in this \$5 billion investment is the introduction of an LCFF Equity Multiplier. This additional LCFF add-on is intended to be allocated to high-poverty schools to fund additional services and support directly to students. It is important to note that in order to fund the 2022-23 and 2023-24 LCFF COLAs, the Governor's proposed budget includes a reduction of \$1.2 billion to the Arts, Music, and Instructional Materials Discretionary Block Grant. Justification for this grant reduction includes introduction of an additional \$941 million in the form of the Arts and Music in Schools – Funding Guarantee and Accountability Act (Proposition 28) that was passed by California voters in the November 2022 election. Proposition 28 funding will be allocated to districts with the statutory requirement of increasing arts instruction and/or arts programs.

The Governor's estimated COLA would also be applied to other education programs funded outside of the LCFF including Special Education, Child Nutrition, State Preschool, Foster Youth, Mandated Block Grant, and the Adult in Correctional Facilities Program. The 2023-24 budget proposal also includes significant investments in categorical programs many of which were introduced as part of the 2022 Budget Act:

- \$690 million Prop 98 funding to implement the second year of Transitional Kindergarten;
- \$64.5 million in Prop 98 and \$51.8 million in General Fund funding to continue a multi-year plan for inclusivity adjustments to the State Preschool Program;
- \$500 million in General Fund funding to support the Full-Day Kindergarten Facility Program;
- \$2.1 billion in General Fund funding to support the State Facilities Program;
- \$250 million one-time Prop 98 funding to build upon the existing Literacy Coaches and Reading Specialist Grant Program;
- \$4 billion in on-going Prop 98 funding for the Expanded Learning Opportunities Program;
- \$650 million in on-going Prop-98 funding to fund the Universal Meals Program.

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



The Department of Finance recognizes that in spite of a global public health crisis the State's economic recovery has outperformed expectations. However, going forward we are faced with a higher risk of recession as the economy softens and the federal government continues to aggressively respond to inflation by increasing the federal interest rate. It is important to note that the Governor's 2023-24 budget proposal does not include a recession scenario and, although the Governor is not projecting a withdrawal from State reserves conditions can quickly change in between January and the May Revise. Recessionary pressures combined with risks unique to California including emergency preparedness costs due to wildfires, affordable housing woes, state-wide declining enrollment and reliance on significant one-time federal funding point to the importance of districts exercising fiscal prudence even when times are good.

#### **LOCAL CONTINUITY AND ATTENANCE PLAN**

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

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

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

#### **RETIREMENT COSTS**

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

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

CalPERS Actual and Projected Rates					
2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual
15.531%	18.062%	19.721%	20.70%	22.91%	25.37%

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

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5					
2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual
14.43%	16.28%	17.10%	16.15%	16.92%	19.10%

Districts should be cognizant about including the PERS and STRS rate increases projected in 2022-23 as all rate offsets we've experienced in previously adopted State budgets have expired.

**RESERVES**

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

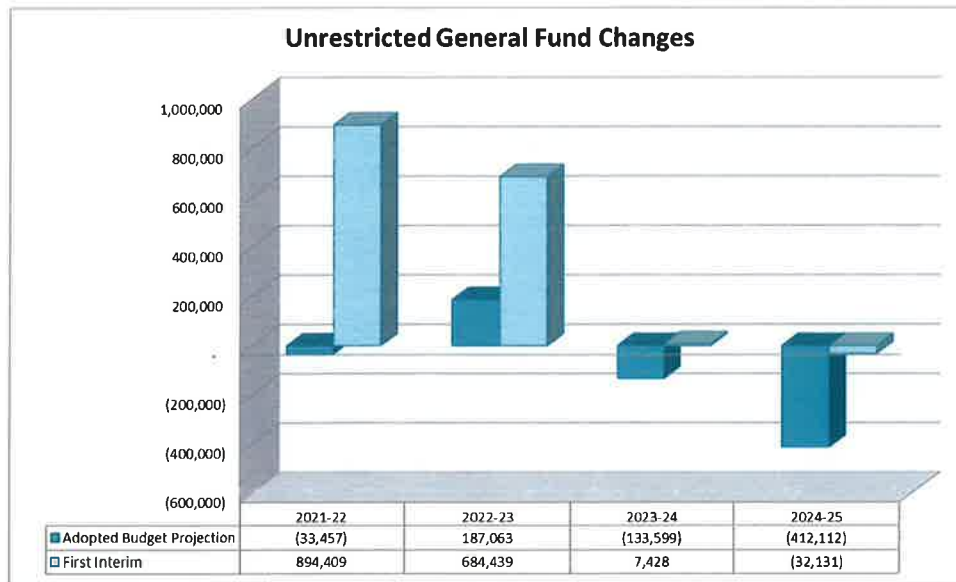
In October 2017 the Governor signed Senate Bill 751 which made significant changes to the previous Senate Bill 858 reserve cap requirements. These changes became effective January 1, 2018. The cap now allows for 10% of assigned or unassigned ending balances on a more limited number of district funds.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

The provisions of SB 751 are not imposed until the year after funds in the Public School System Stabilization Account (PSSSA) equals or exceeds 3% of Proposition 98 funding for school districts. The 2023-24 Governor’s Budget proposal includes payments of \$3.7 billion in 2021-22, \$1.1 billion in 2022-23 and \$365 million in 2023-24 into PSSSA, for a total of \$8.5 billion at the end of 2023-24. This will trigger the school district reserves cap for the foreseeable future. It is recommended that districts impacted by the reserve cap take board action to commit funds for a specific purpose so they are not subject to the reserve cap.

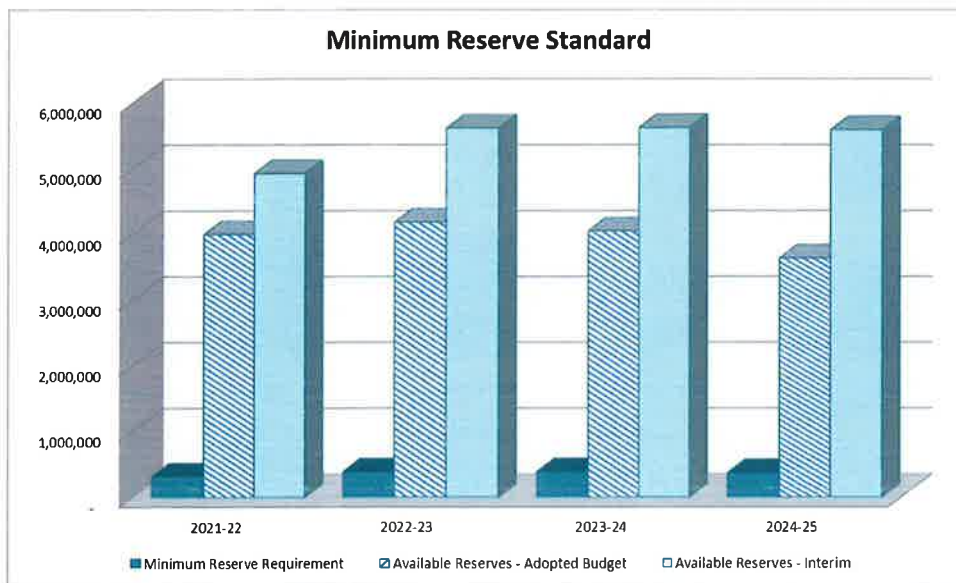
**Full Accrual Financial Position** - As audit reports have begun to recognize long-term pension obligations under GASB 68, districts find their annual audit report may reflect a negative unrestricted balance on their Statement of Net Position. Beginning with fiscal year 2017-18, district audit reports will also reflect the full impact of long-term commitments for Other Post-Employment Benefits (Retiree health plans) under GASB 75. This will further reduce a district’s unrestricted net position. This will likely result in public concern over the fiscal management of the school district and higher costs associated with long-term financing. We encourage districts to review and understand their district’s unrestricted net position upon receipt of the district’s audited financial statements for 2021-22 in case questioned.

**LOCAL CONTROL FUNDING FORMULA PROJECTIONS**

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



The next graph presents the district’s 2022-23 First Interim reserve status compared with the original adopted budget and state minimum reserve requirement.



#### COMMENTS AND RECOMMENDATIONS

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

- ➡ ***The district is projecting current and future reserves that reflect a sound fiscal position. We commend the district for maintaining a secure financial position.***

- ➡ ***The district has prior year accruals including accounts payable and accounts receivable that have not been reversed. We recommend the district review these accruals and reverse balances that are no longer payable or pending receipt.***
  
- ➡ ***There are no additional comments or recommendations.***

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

**3.1** Minutes of the Regular Board Meeting – February 7, 2023

# TIPTON ELEMENTARY SCHOOL DISTRICT REGULAR BOARD MEETING

## Minutes

Tuesday, February 7, 2023

7:00 p.m. District Board Room

**1. CALL TO ORDER – FLAG SALUTE**

*Board President, Greg Rice called the meeting to order at 7:00 pm and led the flag salute. Board Members present: Shelley Heeger, Fernando Cunha, and Greg Rice. Absent: Iva Sousa and John Cardoza. Guests: Cassandra Cunha, Dr. Cherie Solian, Desiree Heinks, Fausto Martin, Tammy Lampe, Janet Martinez, Yesenia Mendoza and Adrian Mendoza.*

**2. PUBLIC INPUT:**

**2.1** Community Relations/Citizen Comments

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

*Mrs. Yesenia Mendoza introduced herself to the Board as the new CSEA President.*

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

**3.1** Minutes of the Regular Board Meeting - January 3, 2023

**3.2** Minutes of the Special Board Meeting – January 24, 2023

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

**3.4** Donations: 23” Timpani Drum, 26” Timpani Drum, and a 29” Timpani Drum donated by Mr. Eric Farrenkopf

*Mrs. Stacey Bettencourt presented an additional facilities request for the Board to consider from Cal Ripken.*

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

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

*Yea – Shelley Heeger, Fernando Cunha, and Greg Rice*

*No – 0*

*Abstain – 0*

*Absent – Iva Sousa and John Cardoza*

**4. ADMINISTRATIVE: Action items:**

**4.1** Comprehensive School Safety Plan 2022-2023

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

*Motion to approve the Comprehensive School Safety Plan 2022-2023 was made by*

*Shelley Heeger and second by Fernando Cunha.*  
*Vote Yea 3/ No 0 / Abstain 0 / Absent 2*  
*Yea – Shelley Heeger, Fernando Cunha, and Greg Rice*  
*No – 0*  
*Abstain –0*  
*Absent – Iva Sousa and John Cardoza*

**4.2** Setting the Date of the Budget and LCAP Public Hearing. The proposed date is June 6, 2023

*Motion to set the Date for June 6, 2023 for the Budget and LCAP Public Hearing was made by Shelley Heeger and second by Fernando Cunha.*  
*Vote Yea 3/ No 0 / Abstain 0 / Absent 2*  
*Yea – Shelley Heeger, Fernando Cunha, and Greg Rice*  
*No – 0*  
*Abstain –0*  
*Absent – Iva Sousa and John Cardoza*

**4.3** Setting the Date of the Budget and LCAP Approval. The proposed date is June 13, 2023

*Motion to set the Date for June 13, 2023 for the Budget and LCAP Approval was made by Shelley Heeger and second by Fernando Cunha.*  
*Vote Yea 3/ No 0 / Abstain 0 / Absent 2*  
*Yea – Shelley Heeger, Fernando Cunha, and Greg Rice*  
*No – 0*  
*Abstain –0*  
*Absent – Iva Sousa and John Cardoza*

**4.4** Award of Bid – Paint Project at Tipton Elementary School  
Recommend Award of Bid No.3 - Paint Project at Tipton Elementary School

*Mrs. Stacey Bettencourt shared the District received two timely bids for the painting project, one from Perfection Painting (\$247,000) and one from U.S. National (\$364,850).*

*Soon after the bid opening, Perfection Painting emailed, stating that it requested to withdraw its bid.*

*Under Public Contract Code sections 5101 and 5103, a bidder can request that a school district allow it to withdraw a bid. The school district can consent to the withdrawal if:*

- 1. The bidder made a mistake.*
- 2. The bidder gave the school district written notice within five days after the opening of the bid of the mistake, specifying in the notice in detail how the mistake occurred.*

3. *The mistake made the bid materially different than the bidder intended it to be.*
4. *The mistake was made in filling out the bid and not due to error in judgment or to carelessness in inspecting the site or in reading the plans or specifications.*

*The District asked Perfection Painting to identify its reason for withdrawal, based on the requirements of the statute.*

*Perfection responded by asking the District to disregard its previous email and stating that it had reviewed the bid documents and everything looks to be accurate. Perfection agreed to perform the painting project as bid.*

*Because Perfection is the apparent low responsive, responsible bidder, the administration recommends that the bid be awarded to Perfection Painting.*

*Motion to Award the Bid for the Paint Project at Tipton Elementary School Recommend Award of Bid No.1 (Perfection Painting) - Paint Project at Tipton Elementary School was made by Shelley Heeger and second by Fernando Cunha.*

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

*Yea – Shelley Heeger, Fernando Cunha, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – Iva Sousa and John Cardoza*

#### **4.5** Resolution #2022-2023-05 In the Matter of Establishing a School Facilities Fund – New Construction

*Motion to approve Resolution #2022-2023-05 In the Matter of Establishing a School Facilities Fund – New Construction was made by Shelley Heeger and second by Fernando Cunha. Vote Yea 3/ No 0 / Abstain 0 / Absent 2*

*Yea – Shelley Heeger, Fernando Cunha, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – Iva Sousa and John Cardoza*

#### **4.6** 2023 Delegate Assembly Ballot Subregion 12-A (Tulare County)

*Motion to nominate Felipe Martinez and Cathy Mederos as candidates for 2023 Delegate Assembly Ballot Subregion 12-A (Tulare County) was made by Shelley Heeger and second by Fernando Cunha.*

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

*Yea – Shelley Heeger, Fernando Cunha, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – Iva Sousa and John Cardoza*



**5. FINANCE: Action items:**

**5.1 Vendor Payments**

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

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

*Yea – Shelley Heeger, Fernando Cunha, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – Iva Sousa and John Cardoza*

**5.2 Audit Report for Year Ended June 30, 2022**

*Motion to approve the Audit Report for Year Ended June 30, 2022 was made Shelley Heeger and second by Fernando Cunha.*

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

*Yea – Shelley Heeger, Fernando Cunha, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – Iva Sousa and John Cardoza*

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

**6.1 MOT--FOOD SERVICE—PROJECTS**

*Mr. Fausto Martin shared an update on the school's abatement and flooring project. He shared that Laurence Engineering was on campus to look at our gas, water and electricity for the upcoming TK building project. Mr. Martin shared that 6<sup>th</sup> grade would be going to scicon at the beginning of March and there are upcoming trips planned for our basketball tournaments.*

*Mrs. Bettencourt shared the bids would be ready for approval for the abatement and flooring project at the Board Meeting in March.*

**6.2 Tipton Solar Plant Annual Report**

*Mrs. Bettencourt shared that everything appears to be in working order.*

**7. ANY OTHER BUSINESS:**

**7.1 December Board Policy Updates**

**8. ADJOURN TO CLOSED SESSION: 7:15 pm**

**9. RECONVENE TO OPEN SESSION 7:40 pm**

**10. REPORT OUT FROM CLOSED SESSION**

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

*Motion to approve student #22-230029 request for inter District was made by Shelley Heeger and second by Fernando Cunha.*

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

*Yea – Shelley Heeger, Fernando Cunha, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – Iva Sousa and John Cardoza*

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

*Motion to ratify the Superintendent’s release of employee 8237022790, a probationary classified employee in the position of After School Instructional Aide whose last day was February 1, 2023 was made by Shelley Heeger and second by Fernando Cunha.*

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

*Yea – Shelley Heeger, Fernando Cunha, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – Iva Sousa and John Cardoza*

**8.3 Government Code Section 54957**  
Public Employee Appointment/Employment  
Title: ASES Instructional Aide

*Motion to approve Maria Gomez Ledesma as an ASES Instructional Aide was made by Shelley Heeger and second by Fernando Cunha.*

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

*Yea – Shelley Heeger, Fernando Cunha, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – Iva Sousa and John Cardoza*

*Motion to approve Alexa Herrera as an ASES Instructional Aide was made by Shelley Heeger and second by Fernando Cunha.*

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

*Yea – Shelley Heeger, Fernando Cunha, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – Iva Sousa and John Cardoza*

*Motion to approve Oralia Marquez as an ASES Instructional Aide was made by Shelley Heeger and second by Fernando Cunha.*

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

*Yea – Shelley Heeger, Fernando Cunha, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – Iva Sousa and John Cardoza*

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

**11. ADJOURNMENT 7:41 pm**

**Minutes approved March 7, 2023**

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Greg Rice, President

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Iva Sousa, Clerk

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Stacey Bettencourt, Secretary

# DISTRITO ESCOLAR PRIMARIO DE TIPTON

## REUNIÓN ORDINARIA DE LA JUNTA

### Minutos

martes, 7 de febrero de 2023

7:00 pm. Sala de Juntas de Distrito

#### **1. LLAMADA AL ORDEN – SALUDO A LA BANDERA**

El presidente de la junta, Greg Rice, abrió la reunión a las 7:00 pm y dirigió el saludo a la bandera. Miembros de la Junta presentes: Shelley Heeger, Fernando Cunha y Greg Rice. Ausentes: Iva Sousa y John Cardoza. Invitados: Cassandra Cunha, Dra. Cherie Solian, Desiree Heinks, Fausto Martin, Tammy Lampe, Janet Martinez, Yesenia Mendoza y Adrian Mendoza.

#### **2. OPINIÓN DEL PÚBLICO:**

**2.1** Relaciones con la comunidad/Comentarios de los ciudadanos

**2.2** Informes por Unidades de Empleados CTA/CSEA

*La Sra. Yesenia Mendoza se presentó a la Junta como la nueva Presidenta de CSEA.*

#### **3. CALENDARIO DE CONSENTIMIENTO: Elementos de acción:**

**3.1** Acta de la Junta Ordinaria de Directorio - 3 de enero de 2023

**3.2** Acta de la Junta Extraordinaria – 24 de enero de 2023

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

**3.4** Donaciones: Timbales de 23”, Timbales de 26” y Timbales de 29” donados por el Sr. Eric Farrenkopf

*La Sra. Stacey Bettencourt presentó una solicitud de instalaciones adicionales para que la Junta la considere de Cal Ripken.*

*La moción para aprobar el calendario de consentimiento y la solicitud de instalaciones adicionales fue hecha por Shelley Heeger y secundada por Fernando Cunha.*

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

*Sí, Shelley Heeger, Fernando Cunha y Greg Rice*

*No-0*

*Abstención –0*

*Ausentes – Iva Sousa y John Cardoza*

#### **4. ADMINISTRATIVO: Elementos de acción:**

##### **4.1 Plan Integral de Seguridad Escolar 2022-2023**

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

*La moción para aprobar el Plan Integral de Seguridad Escolar 2022-2023 fue hecha por Shelley Heeger y secundada por Fernando Cunha.*

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

*Sí, Shelley Heeger, Fernando Cunha y Greg Rice*

*No-0*

*Abstención –0*

*Ausentes – Iva Sousa y John Cardoza*

##### **4.2 Fijación de la Fecha de la Audiencia Pública del Presupuesto y LCAP. La fecha propuesta es junio, 6, 2023**

*La moción para fijar la fecha del 6 de junio de 2023 para la Audiencia Pública del Presupuesto y LCAP fue realizado por Shelley Heeger y segundo por Fernando Cunha.*

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

*Sí, Shelley Heeger, Fernando Cunha y Greg Rice*

*No-0*

*Abstención –0*

*Ausentes – Iva Sousa y John Cardoza*

##### **4.3 Fijación de la Fecha de Aprobación del Presupuesto y LCAP. La fecha propuesta es el 13 de junio de 2023**

*Shelley Heeger hizo la moción para fijar la fecha para el 13 de junio de 2023 para la aprobación del presupuesto y LCAP y Fernando Cunha la secundó.*

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

*Sí, Shelley Heeger, Fernando Cunha y Greg Rice*

*No-0*

*Abstención –0*

*Ausentes – Iva Sousa y John Cardoza*

#### **4.4 Adjudicación de la oferta: proyecto de pintura en la escuela primaria Tipton**

Recomendar adjudicación de la oferta n.º 3: proyecto de pintura en la escuela primaria Tipton

*La Sra. Stacey Bettencourt compartió que el Distrito recibió dos ofertas oportunas para el proyecto de pintura, una de Perfection Painting (\$247,000) y otra de U.S. National (\$364,850).*

*Poco después de la apertura de ofertas, Perfection Painting envió un correo electrónico indicando que solicitó retirar su oferta.*

*Según las secciones 5101 y 5103 del Código de Contratos Públicos, un postor puede solicitar que un distrito escolar le permita retirar una oferta. El distrito escolar puede dar su consentimiento para el retiro si:*

*1. El postor cometió un error.*

*2. El postor notificó por escrito al distrito escolar dentro de los cinco días posteriores a la apertura de la oferta del error, especificando en el aviso en detalle cómo ocurrió el error.*

*3. El error hizo que la oferta fuera materialmente diferente de lo que el oferente pretendía que fuera.*

*4. El error se cometió al llenar la oferta y no por error de juicio o por descuido en la inspección del sitio o en la lectura de los planos o especificaciones.*

*El Distrito le pidió a Perfection Painting que identificara el motivo de su retiro, según los requisitos del estatuto.*

*Perfection respondió pidiéndole al Distrito que ignorara su correo electrónico anterior y afirmando que había revisado los documentos de la oferta y que todo parece estar correcto. Perfection accedió a realizar el proyecto de pintura según oferta.*

*Debido a que Perfection es el postor aparentemente responsable y con poca capacidad de respuesta, la administración recomienda que la oferta se adjudique a Perfection Painting.*

*Moción para otorgar la licitación para el proyecto de pintura en la escuela primaria Tipton  
Recomendar adjudicación de la oferta n.º 1 (Pintura perfecta) - Proyecto de pintura en Tipton  
La Escuela Primaria fue realizada por Shelley Heeger y la segunda por Fernando Cunha.*

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

*Sí, Shelley Heeger, Fernando Cunha y Greg Rice*

*No-0*

*Abstención –0*

*Ausentes – Iva Sousa y John Cardoza*

#### **4.5 Resolución #2022-2023-05 En Materia de Establecer un Fondo de Instalaciones Escolares –**

**Nueva construcción**

*Shelley Heeger hizo la moción para aprobar la Resolución #2022-2023-05 sobre el establecimiento de un Fondo de Instalaciones Escolares - Nueva Construcción y Fernando Cunha la secundó. Voto Sí 3/ No 0 / Abstención 0 / Ausente 2*

*Sí, Shelley Heeger, Fernando Cunha y Greg Rice*

*No-0*

*Abstención –0*

*Ausentes – Iva Sousa y John Cardoza*

#### **4.6 Subregión 12-A de la boleta electoral de la asamblea de delegados de 2023 (condado de Tulare)**

*Shelley Heeger hizo la moción para nominar a Felipe Martínez y Cathy Mederos como candidatos para la Subregión 12-A (Condado de Tulare) de la boleta electoral de la Asamblea de Delegados de 2023 y Fernando Cunha la secundó.*

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

*Sí, Shelley Heeger, Fernando Cunha y Greg Rice*

*No-0*

*Abstención –0*

*Ausentes – Iva Sousa y John Cardoza*

## **5. FINANZAS: Elementos de acción:**

### **5.1 Pagos a proveedores**

*Shelley Heeger hizo la moción para aprobar los pagos a proveedores y la secundó Fernando Cunha.*

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

*Sí, Shelley Heeger, Fernando Cunha y Greg Rice*

*No-0*

*Abstención –0*

*Ausentes – Iva Sousa y John Cardoza*

### **5.2 Informe de auditoría para el año finalizado el 30 de junio de 2022**

*Se hizo una moción para aprobar el informe de auditoría para el año que finalizó el 30 de junio de 2022 Shelley*

*Heeger y segundo de Fernando Cunha.*

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

*Sí, Shelley Heeger, Fernando Cunha y Greg Rice*

*No-0*

*Abstención –0*

*Ausentes – Iva Sousa y John Cardoza*



## **6. INFORMACIÓN: (Informes verbales y presentaciones)**

### **6.1 MOT--SERVICIO DE ALIMENTOS-PROYECTOS**

*El Sr. Fausto Martin compartió una actualización sobre el proyecto de reducción y pisos de la escuela. Compartió que Laurence Engineering estaba en el campus para ver nuestro gas, agua y electricidad para el próximo proyecto de construcción de TK. El Sr. Martin compartió que el sexto grado iría a scicon a principios de marzo y que hay próximos viajes planeados para nuestros torneos de baloncesto.*

*La Sra. Bettencourt compartió que las ofertas estarían listas para su aprobación para el proyecto de reducción y piso en la reunión de la Junta en marzo.*

### **6.2 Informe anual de la planta solar de Tipton**

*La Sra. Bettencourt compartió que todo parece estar funcionando correctamente.*

## **7. CUALQUIER OTRO NEGOCIO:**

### **7.1 Actualizaciones de la política de la Junta de diciembre**

## **8. TERMINACIÓN A SESIÓN CERRADA: 7:15 pm**

## **9. CONVOCATORIA A SESIÓN ABIERTA 7:40 pm**

## **10. INFORME DE SESIÓN CERRADA**

### **8.1 Código de Educación 35146**

Transferencias de estudiantes, entre distritos, etc.

*La moción para aprobar la solicitud del estudiante #22-230029 para interdistrital fue hecha por Shelley Heeger y secundada por Fernando Cunha.*

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

*Sí, Shelley Heeger, Fernando Cunha y Greg Rice*

*No-0*

*Abstención –0*

*Ausentes – Iva Sousa y John Cardoza*

## **8.2 Código de Gobierno Sección 54957**

**Disciplina de Empleado Público/Despido/Liberación/Queja**

*La moción para ratificar la liberación del Superintendente del empleado 8237022790, un empleado clasificado a prueba en el puesto de Ayudante de Instrucción Después de la Escuela cuyo último día fue el 1 de febrero de 2023 fue hecha por Shelley Heeger y la segunda por Fernando Cunha.*

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

*Sí, Shelley Heeger, Fernando Cunha y Greg Rice*

*No-0*

*Abstención –0*

*Ausentes – Iva Sousa y John Cardoza*

## **8.3 Sección 54957 del Código de Gobierno**

**Nombramiento/empleo de empleado público**

**Título: Ayudante de Instrucción ASES**

*Shelley Heeger hizo la moción para aprobar a María Gómez Ledesma como Ayudante de Instrucción de ASES y Fernando Cunha la secundó.*

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

*Sí, Shelley Heeger, Fernando Cunha y Greg Rice*

*No-0*

*Abstención –0*

*Ausentes – Iva Sousa y John Cardoza*

*Shelley Heeger hizo la moción para aprobar a Alexa Herrera como Ayudante de Instrucción de ASES y Fernando Cunha la secundó.*

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

*Sí, Shelley Heeger, Fernando Cunha y Greg Rice*

*No-0*

*Abstención –0*

*Ausentes – Iva Sousa y John Cardoza*

*Shelley Heeger hizo la moción para aprobar a Oralía Márquez como Ayudante de Instrucción de ASES y Fernando Cunha la secundó.*

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

*Sí, Shelley Heeger, Fernando Cunha y Greg Rice*

*No-0*

*Abstención –0*

*Ausentes – Iva Sousa y John Cardoza*

#### **8.4 Sección 54957 del Código de Gobierno**

Evaluación de Desempeño de Empleados Públicos

Título: Superintendente

#### **11. TERMINO 7:41 pm**

Acta aprobada el 7 de marzo de 2023

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Greg Rice, presidente

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Iva Sousa, secretaria

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Stacey Bettencourt, secretaria

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

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

**FIELD TRIP APPROVAL FORM**  
(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER (S) Richmond, Moreno, Rodriguez GRADE 1<sup>st</sup>

CLASSES ATTENDING 3

DATE OF TRIP 3/31 # OF PUPILS 60ish ADULTS 5-6

TRIP DATE 3/31 DESTINATION TCOE Planetarium

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

**BUS ROUTING AND STOPS**

Driver's preference - 99 North to  
Tulare 26499 N. Mooney

then to Mooney's Grove Park for Egg hunt,  
USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE. lunch and to  
(or Del Lago) play!

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

TRIP RELEVANCY Science, Adventure

OTHER INFORMATION \_\_\_\_\_

COST \$ 0

CAFETERIA LUNCHES NEEDED YES  NO \_\_\_\_\_ HOW MANY 60ish

SIGNATURE OF TEACHER IN CHARGE Sty R

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

SIGNATURE OF SUPERINTENDENT Shirley Bell

# Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Michelle Nichols GRADE 6<sup>th</sup>

CLASSES ATTENDING AG In the Classroom

DATE OF TRIP 3/21/03 NUMBER OF PUPILS 18 ADULTS 3 *Teacher Admin and Bus Driver*

DESTINATION Farmer Bob's World / McKellar Family Farms

BUS TO LEAVE SCHOOL AT 11:20 RETURN AT 3:00

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

USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

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

TRIP RELEVENCY: To receive hands on learning regarding agriculture and specifically citrus

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

COST \$ 5<sup>00</sup> / student X18 = 90<sup>00</sup>

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

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

SIGNATURE OF TEACHER IN CHARGE Michelle Nichols

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

SIGNATURE OF SUPERINTENDENT Stan Bly

# Farmer Bob's World



## Ag-Education on a working citrus farm!

Welcome to the fun of learning about agriculture in California! Our mission at McKellar Family Farms/Farmer Bob's World, is **to foster the relationship between farmers, food, and families, by offering a real citrus farm experience.** Agriculture

is everywhere. It is the food we eat, the clothes we wear, the houses we live in, and the plants we enjoy. A well-rounded education should include hands-on experiences and true-to-life learning by exposing students to agriculture through a real farm experience. We hope students will be inspired to continue to learn about food, career opportunities, healthy food and life choices while gaining an appreciation for all that agriculture provides.

Tour includes a 45-minute guided wagon tour through the orange groves, a 15-minute video about the picking and packing process, free access to the farm equipment and animal exhibit, a walk through the demonstration orchard featuring 24 different varieties of citrus, access to the picnic area for lunch and an opportunity to pick oranges to take home (in-season) or take oranges home that have been picked for the students. We have added an orange maze to the tour, and we will be increasing the number of farm animals this spring.

Schedule your farm tour today.

Teacher's Name: Michelle Nuckols Phone: 559-359-0126

School: Tipton Elementary School Grade Levels: 6<sup>th</sup>-8<sup>th</sup>

Number of Students: 18 (6<sup>th</sup>-8<sup>th</sup>) Email: mnuckols@tipton.k12.ca.us

School Address: 370 N Evans City State Zip: Tipton CA 93272

Tour Dates 2023: Requested Date: 1. March 21, 2023 3. \_\_\_\_\_

Let us know if there are any special needs for your students. We have wheelchair accessible ramps for the wagons and are certified by the Autism Association.

We will arrive at noon and will need to leave at 2:00.

Tour Costs: \$5 per student, teachers, teacher's aides, and drivers are free. Other guests are \$15 each



# Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Morton, Landeros, and GRADE 4<sup>th</sup>

CLASSES ATTENDING Mc Reynolds  
All fourth graders?

DATE OF TRIP 5/26/2023 NUMBER OF PUPILS 61 ADULTS 9 + 3 teachers

DESTINATION Mission San Juan Bautista

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

## BUS ROUTING AND STOPS

depart school @ 6 AM bathroom break @ Petro Travel Center  
in Santa Nella. arrive at Mission San Juan Bautista  
by 10 AM depart Mission San Juan @ 12:30 arrive  
at Casa de Fruta @ 1:00 PM depart Casa de Fruta @ 3:30 PM  
arrive back at school @ 6:30.

USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

PRELIMINARY STEPS: reservations made with the Mission  
and state park.

TRIP RELEVENCY: CA History: Students will see first hand a mission  
of California. They will view the Spanish influence and the  
impact they had on the Native Americans of California

## OTHER INFORMATION/STAFF CHAPARONE REQUEST:

we need at least 3 chaperones for each class in  
addition to the 3 teachers?

COST \$ 150.00 for mission + \$ 675 for Casa de Fruta (sluice, train, carousel)

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES  NO  HOW MANY 61

CAFETERIA LUNCHES NEEDED FOR ADULTS: YES  NO  HOW MANY 9?

SIGNATURE OF TEACHER IN CHARGE Zamora Morton

TRIP AUTHORIZED BY SCHOOL BOARD YES  NO

SIGNATURE OF SUPERINTENDENT Stacy Bell



TIPTON ELEMENTARY SCHOOL DISTRICT



VEHICLE REQUEST FORM

**FIVE DAY ADVANCED BOOKING RECOMMENDED**

TODAY'S DATE: 2/9/2023

**CHECK ONE**

VAN (seats a total of 10):  regular van

STATION WAGON (seats a total of 7): \_\_\_\_\_

GRADE LEVEL: 4

NUMBER OF ADULTS +8 NUMBER OF STUDENTS \_\_\_\_\_

DESTINATION: Mission San Juan Bautista

DATE OF DEPARTURE: 5/26/2023

DATE OF RETURN: 5/26/2023

**REQUESTED BY**

PRINT NAME: Tamara Morton

SIGNATURE: Tamara Morton

APPROVED BY TRANSPORTATION: \_\_\_\_\_

APPROVED BY SUPERINTENDENT: \_\_\_\_\_

**Your Trip:**



Tipton Elementary School  
to Tipton Elementary School

4 stops

5 hr 49 min  
249.7 miles

IRS reimbursement: 5210.13

2 hr 13 min (136.52 miles)  
Tipton Elementary School to Ta Truck Service (Ta Santa Nella Travel Center)

④ Tipton Elementary School

↑ Head north on N Evans Rd. Go for 164 ft.

Then 0.03 miles

↶ Turn left onto E Cooper Ave. Go for 407 ft.

Then 0.08 miles

↷ Turn right onto N Thompson Rd. Go for 0.2 mi.

Then 0.18 miles

↶ Turn left and take ramp onto CA-99 N. Go for 88.9 mi.

Then 88.91 miles

↶ Take left exit 166 toward Los Banos/Gilroy onto CA-152 W (Highway

Then 26.29 miles

↷ Keep left onto Pacheco Pass Hwy (CA-156 W) toward Hollister. Go for 2.7 mi.

Then 2.65 miles

↑ Continue on Pacheco Pass Hwy (CA-156). Go for 2.1 mi.

Then 2.06 miles

↑ Continue on Veterans Memorial Hwy (CA-156). Go for 10.2 mi.

Then 10.20 miles

↷ Turn right onto The Alameda. Go for 0.2 mi.

Then 0.22 miles

↷ Turn right onto Franklin St. Go for 312 ft.

Then 0.06 miles

↶ Turn left onto 2nd St. Go for 0.2 mi.

Then 0.17 miles

↷ Turn right. Go for 69 ft.

152). Go for 42.7 mi.

Then 42.67 miles

↷ Take ramp onto I-5 toward Sacramento/San Francisco. Go for 4.4 mi.

Then 4.38 miles

↷ Take exit 407 toward CA-33/Santa Nella/Gustine. Go for 0.3 mi.

Then 0.28 miles

⊙ Ta Truck Service (Ta Santa Nella Travel Center)

12310 State Highway 33, Gustine, CA 95322

52 min (45.24 miles)

Ta Truck Service (Ta Santa Nella Travel Center) to Old Mission San Juan Bautista

⊙ Ta Truck Service (Ta Santa Nella Travel Center)

↑ Take ramp. Go for 213 ft.

Then 0.04 miles

↶ Turn left onto Santa Nella Rd (CA-33). Go for 3.5 mi.

Then 3.53 miles

↷ Turn right and take ramp onto CA-152 W. Go for 26.3 mi.

Then 0.01 miles

↶ Turn left. Go for 52 ft.

Then 0.01 miles

⊙ Old Mission San Juan Bautista

408 2nd St, San Juan Bautista, CA 95045

27 min (16.96 miles)

Old Mission San Juan Bautista to Casa de Fruta

⊙ Old Mission San Juan Bautista

↑ Head southeast. Go for 52 ft.

Then 0.01 miles

↷ Turn right toward 2nd St. Go for 69 ft.

Then 0.01 miles

↶ Turn left onto 2nd St. Go for 0.2 mi.

Then 0.17 miles

↷ Turn right onto Franklin St. Go for 312 ft.

Then 0,06 miles

↶ Turn left onto The Alameda, Go for 0,2 mi.

Then 0,22 miles

↶ Turn left onto CA-156, Go for 4,2 mi.

Then 4,22 miles

↑ Continue on CA-156, Go for 1,7 mi.

Then 1,67 miles

↑ Continue on Veterans Memorial Hwy (CA-156), Go for 10,0 mi.

Then 10,04 miles

↗ Take ramp toward Casa de Fruta Parkway, Go for 0,2 mi.

Then 0,24 miles

↷ Turn right onto Casa de Fruta Pkwy, Go for 295 ft.

Then 0,06 miles

↶ Turn left onto Pacheco Pass Hwy, Go for 0,2 mi.

Then 0,24 miles

↷ Turn right onto Casa de Fruta Pkwy, Go for 295 ft.

Then 0,06 miles

↗ Turn right and take ramp onto Pacheco Pass Hwy (CA-152 E), Go for 70,2 mi.

Then 70,23 miles

Take ramp onto CA-99, Go for 89,0 mi.

Then 89,05 miles

↗ Take right exit 77 toward Tipton/Avenue 152, Go for 0,2 mi.

Then 0,19 miles

↷ Turn right onto N Burnett Rd, Go for 0,1 mi.

Then 0,13 miles

↷ Turn right onto Avenue 152 (CR-J26), Go for 0,2 mi.

Then 0,22 miles

↷ Turn right onto N Evans Rd, Go for 0,3 mi.

Then 0,27 miles

↷ Turn right, Go for 69 ft.

Then 0,01 miles

↶ Turn left, Go for 39 ft.

Then 0,01 miles

📍 Casa de Fruta

10021 Pacheco Pass Hwy, Hollister, CA 95023

2 hr 40 min (160,49 miles)

Casa de Fruta to Tipton Elementary School

📍 Casa de Fruta

↑ Head northeast, Go for 197 ft.

Then 0,04 miles

↶ Turn left toward Pacheco Pass Hwy, Go for 69 ft.

Then 0,01 miles

↶ Turn left onto Pacheco Pass Hwy, Go for 0,3 mi.

Then 0,29 miles

↷

📍 Tipton Elementary School

370 N Evans Rd, Tipton, CA 95272





**Contact Center**

715 P St Sacramento, CA 95814  
Sacramento CA, 95814

**SALES RECEIPT**

**Transaction Number:** 727293  
**Date:** 02/08/23 3:05 PM  
**Batch #:** 38  
**Register #:** 20  
**Cashier:** 46744

TIPTON ELEMENTRY  
370 N EVANS RD  
TIPTON, CA 93272-9400

**Confirmation Number:** 14713567

Description	Unit Price	Qty	Amount
<b>Registrant: TIPTON ELEMENTRY</b> <b>Activity: San Juan Bautista SHP (S) Self-Guided Visit - San Juan Bautista SHP</b> <b>Schedule: 05/26/23 10:00:00 AM</b> <b>Classification: Chaperone</b> <b>Reminders: max 350, multiple groups per tour. Reservation includes state park admission.</b>			
San Juan Bautista SHP (S) Self-Guided Visit	\$0.00	9	\$0.00
<b>Registrant: TIPTON ELEMENTRY</b> <b>Activity: San Juan Bautista SHP (S) Self-Guided Visit - San Juan Bautista SHP</b> <b>Schedule: 05/26/23 10:00:00 AM</b> <b>Classification: Student</b> <b>Reminders: max 350, multiple groups per tour. Reservation includes state park admission.</b>			
San Juan Bautista SHP (S) Self-Guided Visit	\$0.00	60	\$0.00
<b>Registrant: TIPTON ELEMENTRY</b> <b>Activity: San Juan Bautista SHP (S) Self-Guided Visit - San Juan Bautista SHP</b> <b>Schedule: 05/26/23 10:00:00 AM</b> <b>Classification: Teacher</b> <b>Reminders: max 350, multiple groups per tour. Reservation includes state park admission.</b>			
San Juan Bautista SHP (S) Self-Guided Visit	\$0.00	3	\$0.00

Subtotal	\$0.00
Sales Tax	\$0.00
<b>Shopping Cart Total</b>	<b>\$0.00</b>



Thank you for visiting CA State Parks



CALIFORNIA STATE PARKS  
*don't miss them.*

## SAN JUAN BAUTISTA SELF-GUIDED SCHOOL TOUR

### POLICIES

**IMPORTANT: THE SHOPPING CART TOTAL** does not reflect the amount due upon arrival for your tour. ReserveCalifornia only makes reservations; it does not collect money (thus the \$0 balance). Please read below.

**READ TOUR NOTES AT THE END OF THE CONFIRMATION LETTER FOR LATEST UPDATES.**

### **Thank you for using ReserveCalifornia!**

Read your confirmation letter carefully. If any reservation information is incorrect, contact ReserveCalifornia.

- For teacher newsletter and park information, visit the California State Parks website at [www.parks.ca.gov/sjbshp](http://www.parks.ca.gov/sjbshp).
- Go to the parks webpage for our museum and for school guidelines specific to our historic site and your tour.
- Park staff reserves the right to cancel reservations for groups arriving more than 10 minutes after their scheduled arrival time and to combine groups when necessary.
- No food or drinks allowed inside any of the facilities.

### **Reservations and Cancellations**

- A maximum of 12 venues may be reserved per telephone call.
- Upon arrival at each facility, you must present your confirmation letter.
- To cancel a reservation for a school group call 1-866-240-4655, 8:00 a.m. 0 5:00 p.m., 7 days a week.
- To cancel a reservation for a commercial group call 1-866-361-5111, 8:00 a.m. – 5:00 p.m., Monday -Friday.
- For same day cancellations, please call the park.

**NO SHOWS** – Due to the number of no shows at the Historic Sites venues, groups that fail to show for a reserved venue will be invoiced \$25 per no show. If you are unable to attend a scheduled visit, please be considerate and cancel your reservation. A no show will prevent other from enjoying the experience and increase costs to the State.

### **DIRECTIONS**

3 miles east of Highway 101, take Highway 156 to San Juan Bautista, turn east and travel to 2nd and Washington Streets. Groups should gather on the large grass lawn.

## TOUR NOTES

San Juan Bautista Self-Guided Visit (S):

- **No fees to school groups with reservations for a Self-Guided Visit.**
- To book a paid Interpreter-led Program, please call the park directly at 831-623-2753.
- School tour reservations for state park only, not valid for Mission San Juan Bautista.
- Groups are required to have a minimum of one adult chaperone for every seven children.
- Teachers must check in at the Plaza Hotel upon arrival.
- School groups need to have a State Park orientation upon arrival.
- For questions or problems, please call the park at 831-623-4881.
- The booking window for San Juan Bautista SHP is 10 days.
- All groups must have a state park reservation for either a Self-Guided Visit or an Interpreter Led Program. Groups without reservations will be charged. Groups must also reserve with the Mission at <http://www.oldmissionsjb.org/activities/tours>. Mission phone, 831-623-4528.



Stacey

# Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Gilbert GRADE 4-8

CLASSES ATTENDING Poetry + Prose

DATE OF TRIP 3-14-2023 NUMBER OF PUPILS \_\_\_\_\_ ADULTS 1

DESTINATION County Office

BUS TO LEAVE SCHOOL AT 10:30 RETURN AT 1:30

BUS ROUTING AND STOPS

County Office then to Park for Lunch

USE THE BACK OF THIS PAPER IF ROUTNING NEEDS MORE SPACE

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

TRIP RELEVENCY: Poetry + Prose

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ 0

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES  NO \_\_\_\_\_ HOW MANY 9

CAFETERIA LUNCHES NEEDED FOR ADULTS: YES  NO \_\_\_\_\_ HOW MANY 1

SIGNATURE OF TEACHER IN CHARGE Debbie Gilbert

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) Mrs. Jenny / Mrs. Betencourt GRADE 7th & 8th

CLASSES ATTENDING 7th & 8th ASES

DATE OF TRIP 2/25/23 NUMBER OF PUPILS 45 ADULTS 5

DESTINATION John's Incredible Pizza & Regal Cinema

BUS TO LEAVE SCHOOL AT 8:45 am RETURN AT 4:30 pm

### BUS ROUTING AND STOPS

Depart Tipton @ 8:45 am to John's Incredible in Fresno CA. Be there 10-12:30. At 12:30 pm depart to Regal Cinemas in Fresno until 3:30 pm. At 3:30 pm head back to Tipton

USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

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

TRIP RELEVENCY: \_\_\_\_\_  
\_\_\_\_\_

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

COST \$ \_\_\_\_\_

CAFETERIA LUNCHES <sup>Breakfast</sup> NEEDED FOR STUDENTS: YES  NO  HOW MANY 45

CAFETERIA LUNCHES <sup>Breakfast</sup> NEEDED FOR ADULTS: YES  NO  HOW MANY \_\_\_\_\_

SIGNATURE OF TEACHER IN CHARGE [Signature]

TRIP AUTHORIZED BY SCHOOL BOARD YES  NO

SIGNATURE OF SUPERINTENDENT [Signature]

**4. ADMINISTRATIVE: Action items:**

**4.1 Quarterly Board Policy – December 2022**

**Bylaw 9220: Governing Board Elections**

**Status:** DRAFT

**Original Adopted Date:** 10/03/2017

### **Board Member Qualifications**

Any person is eligible to be a member of the Governing Board, without further qualifications, if the person is 18 years of age or older, a citizen of California, a resident of the school district or, if applicable, the trustee area, a registered voter, and not legally disqualified from holding civil office. Any person who has been convicted of a felony involving the giving, accepting, or offering of a bribe, embezzlement or theft of public funds, extortion, perjury, or conspiracy to commit any such crime, under California law or the law of another state, the United States of America, or another country, is not eligible to be a candidate for office or elected as a Board member except when the person has been granted a pardon in accordance with law. (Education Code 35107; Elections Code 20)

A district employee elected to the Board shall resign from district employment before being sworn in or shall have the employment automatically terminated upon being sworn into office. (Education Code 35107)

The Board encourages all candidates to become knowledgeable about the role of board members. The Superintendent or designee shall provide all candidates with information that will enable them to understand the responsibilities and expectations of being a Board member, including information regarding available workshops, seminars, and/or training. The Superintendent or designee shall provide all candidates with the county election official's contact information and general information about school programs, district operations, and Board responsibilities.

### **Recalling a Board Member**

A Board member may be recalled as permitted by Elections Code 11000. Proponents of a recall are required to serve, file, and publish or post a notice of intention to circulate the recall petition and to comply with other applicable law and formalities and county elections official directives. The petition, pursuant to Elections Code 11041, is required to be in the format provided by the Secretary of State and to include an estimate of the cost of conducting the special election, as determined by the county elections official, in consultation with the district.

Within 14 days after the meeting at which the Board receives a certificate of sufficiency of signatures on a recall petition from the county elections official, the Board shall order an election to be held to determine whether the Board member named in the petition shall be recalled. The election shall be held not less than 88, nor more than 125, days after the date that the Board orders the election. However, the election may be conducted within 180 days after the issuance of the Board's order to consolidate the election with a regularly scheduled election.

Recall elections shall be conducted in accordance with Elections Code 11381-11386.

### **Consolidation of Elections**

To reduce costs associated with conducting elections, the Board may consolidate Board elections with the local municipal or statewide primary or general election in accordance with Elections Code 1302.

In addition, if a regularly scheduled Board election held other than on a statewide election date results in a decrease in local voter turnout of 25 percent or more compared to the average local turnout for the previous four statewide general elections, the Board shall take action to consolidate Board elections with statewide elections. (Elections Code 14051, 14052)

In order to consolidate elections based on either circumstance described above, the Board shall adopt a resolution and submit it to the County Board of Supervisors for approval not later than 240 days prior to the date of the currently scheduled district election. (Elections Code 10404.5)

Whenever a regularly scheduled Board election is changed due to consolidation of elections, the terms of office of incumbent Board members shall be extended to align with the next applicable election. (Elections Code 10404.5)

### **Elections Process and Procedures**

Board members may reside anywhere within the district's boundaries and shall be elected by all voters in the district.

To ensure ongoing compliance with the California Voting Rights Acts, the Board may review the district's Board election method to determine whether any modification is necessary due to changes in the district's population or any of its racial, color, or language minority group composition. The review shall be based on the Superintendent or designee's report to the Board after the release of each decennial federal census.

When the district's election method is to be changed, the Board shall hold public hearings in accordance with Elections Code 10100 before adopting a resolution at an open meeting specifying the change(s), and shall, in accordance with Education Code 5019, obtain approval from the county committee on school district organization having jurisdiction over the district.

The election method or trustee-area boundaries in effect at the beginning of a Board member's term shall be used when any vacancy that occurs during that term is to be filled, even if, during the term, the district has adopted "by-trustee area" election method or trustee area boundaries have been adjusted.

Any petition for a special election ordered pursuant to Education Code 5091 shall contain the county election official's estimate of the cost of conducting the special election, expressed on a per-student basis. (Education Code 5091)

### **Campaign Conduct**

All candidates, including current Board members running as incumbents, shall abide by local, county, state, and federal requirements regarding campaign donations, funding, and expenditures.

A Board member shall not expend, and a candidate shall not accept, any public money for the purpose of seeking elective office. However, the district may establish a dedicated fund for those seeking election to the Board, provided that the funds are available to all candidates who are qualified pursuant to Education Code 35107 without regard to incumbency or political preference. (Government Code 85300)

In order to help protect the public's trust in the electoral process as well as the public's confidence in the Board and district, the Board encourages all candidates to sign and adhere to the principles in the Code of Fair Campaign Practices pursuant to Elections Code 20440.

### **Statement of Qualifications**

On the 125th day prior to the day fixed for the general district election, the Board secretary or designee shall deliver a notice, bearing the secretary's signature and district seal, to the county elections official describing both of the following: (Elections Code 10509)

1. The elective offices of the district to be filled at the general election and which offices, if any, are for the balance of an unexpired term
2. Whether the district or the candidate is to pay for the publication of a statement of qualifications pursuant to Elections Code 13307

Candidates for the Board may submit a candidate statement to the elections official for inclusion in the voter's pamphlet. Candidate statements shall be limited to no more than 200 words. (Elections Code 13307)

When the elections official allows for the electronic distribution of candidate statements, a candidate for the Board may, in addition to or instead of submitting a candidate statement for inclusion in the mailed voter's pamphlet, prepare and submit a candidate statement for electronic distribution.

The district shall assume no part of the cost of printing, handling, translating, mailing, or electronically distributing candidate statements filed pursuant to Elections Code 13307. As a condition of having candidate statements included in the hard copy and/or electronic voter's pamphlet, the district may require candidates to pay their estimated pro rata share of these costs to the district in advance pursuant to Elections Code 13307.

#### **Tie Votes in Board Member Elections**

Whenever a tie makes it impossible to determine which of two or more candidates has been elected to the Board, the Board shall immediately notify the candidates who received the tie votes of the time and place where the candidates or their representatives should appear before the Board. The Board at that time shall determine the winner by lot. (Education Code 5016)

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**Bylaw 9220: Governing Board Elections**

**Status:** DRAFT

**Original Adopted Date:** 10/03/2017

### **Board Member Qualifications**

Any person is eligible to be a member of the Governing Board, without further qualifications, if the person is 18 years of age or older, a citizen of California, a resident of the school district or, if applicable, the trustee area, a registered voter, and not legally disqualified from holding civil office. Any person who has been convicted of a felony involving the giving, accepting, or offering of a bribe, embezzlement or theft of public funds, extortion, perjury, or conspiracy to commit any such crime, under California law or the law of another state, the United States of America, or another country, is not eligible to be a candidate for office or elected as a Board member except when the person has been granted a pardon in accordance with law. (Education Code 35107; Elections Code 20)

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**Bylaw 9223: Filling Vacancies**

**Status:** DRAFT

**Original Adopted Date:** 02/03/2009

**Events Causing a Vacancy**

A vacancy on the Governing Board may arise from any of the following events:

1. The death of an incumbent (Government Code 1770)
2. The adjudication pursuant to a quo warranto proceeding declaring that an incumbent is physically or mentally incapacitated due to disease, illness, or accident and that there is reasonable cause to believe that the incumbent will not be able to perform the duties of the office for the remainder of the term (Government Code 1770)
3. A Board member's resignation (Government Code 1770)

A vacancy resulting from resignation occurs when the written resignation is filed with the County Superintendent of Schools having jurisdiction over the district, except where a deferred effective date is specified in the resignation so filed, in which case the resignation shall become operative on that date. A Board member may not defer an effective date of resignation for more than 60 days after the date the resignation is filed with the County Superintendent. Upon being filed with the County Superintendent, a written resignation, whether specifying a deferred effective date or otherwise, shall be irrevocable. (Education Code 5090, 5091)

4. A Board member's removal from office by recall (Elections Code 11000; Government Code 1770)
5. A Board member's ceasing to be a resident of the district (Government Code 1770)
6. A Board member ceases to inhabit the trustee area represented on the Board (58 Ops.Cal.Atty.Gen. 888 (1975))
7. A Board member's absence from the state for more than 60 days, except in the following situations: (Government Code 1064, 1770)
  - a. Upon district business with the approval of the Board
  - b. With the consent of the Board for an additional period not to exceed a total absence of 90 days
  - c. In the case of illness or other urgent necessity, and upon a proper showing thereof, the time limited for absence from the state may be extended by the Board
  - d. For federal military deployment, not to exceed an absence of a total of six months, as a member of the armed forces of the United States or the California National Guard

If the absence of the Board member for this purpose exceeds six months, the Board may approve an additional six-month absence upon a showing that there is a reasonable expectation that the member will return within the second six-month period, and the Board may appoint an interim member to serve during the absence. If two or more members of the Board are absent by reason of these circumstances, and those absences result in the inability to establish a quorum at a regular meeting, the Board may immediately appoint one or more interim members as necessary to enable the Board to conduct business and discharge its responsibilities. The term of an interim member appointed in these circumstances shall not extend beyond the return of the absent Board member or beyond the next regularly scheduled election for that office, whichever occurs first.

8. A Board member's ceasing to discharge the duties of the office for the period of three consecutive months, except when prevented by illness or when absent from the state with the permission required by law (Government Code 1770)
9. A Board member's conviction of a felony or any offense involving a violation of official duties or conviction of a designated crime resulting in a forfeiture of office (Government Code 1770, 3000-3003)

10. A Board member's refusal or neglect to file the required oath within the time prescribed (Government Code 1770)
11. The decision of a competent tribunal declaring void a Board member's election or appointment (Government Code 1770)
12. A Board member's commitment to a hospital or sanitarium as a drug addict, dipsomaniac, inebriate, or stimulant addict by a court of competent jurisdiction, in which case the office shall not be deemed vacant until the order of commitment has become final (Government Code 1770)
13. A "failure to elect" in which no candidate or an insufficient number of candidates have filed to run for a Board seat(s) (Education Code 5090, 5326, 5328)

### **Timelines for Filling a Vacancy**

When a vacancy occurs, the Board shall take the following action, as appropriate:

1. When a vacancy occurs within four months of the end of a Board member's term, the Board shall take no action. (Education Code 5093)
2. When a vacancy occurs from six months to 130 days before a regularly scheduled Board election at which the position is not scheduled to be filled, a special election to fill the position shall be consolidated with the regular election. The person so elected shall take office at the first regularly scheduled Board meeting following the certification of the election and shall serve only until the end of the term of the position which the person was elected to fill. (Education Code 5093)
3. When a vacancy occurs outside of the statutory time windows identified in Items #1 and #2 above, the Board shall, within 60 days of the date of the vacancy or the filing of the member's deferred resignation, either order an election or make a provisional appointment. (Education Code 5091, 5093)

### **Eligibility**

In order to be appointed or elected to fill a vacancy on the Board, a person must meet the eligibility requirements specified in Education Code 35107, as described in BB 9220 - Governing Board Elections.

### **Provisional Appointments**

When authorized by law to make a provisional appointment to fill a vacancy on the Board, the Board shall advertise in the local media to solicit candidate applications or nominations. A committee consisting of less than a quorum of the Board shall ensure that applicants are eligible for Board membership and announce the names of the eligible candidates. The Board shall interview the candidates at a public meeting, accept oral or written public input, and select the provisional appointee by majority vote.

Within 10 days after the appointment is made, the Board shall post notices of the actual vacancy, or the filing of a deferred resignation, and the provisional appointment. The notice shall be published in the local newspaper pursuant to Government Code 6061 and posted in at least three public places within the district. (Education Code 5092)

The notice shall contain: (Education Code 5092)

1. The date of the occurrence of the vacancy or the date of the filing of, and the effective date of, the resignation
2. The full name of the appointee
3. The date of appointment
4. A statement notifying the voters that unless a petition calling for a special election pursuant to Education Code 5091 is filed in the office of the County Superintendent within 30 days of the provisional appointment, it shall become an effective appointment

The person appointed shall hold office until the next regularly scheduled election for district Board members and

shall be afforded all the powers and duties of a Board member upon appointment. (Education Code 5091)

If within 30 days of the Board's appointment, registered voters of the district or, where elections are by trustee areas, of the trustee area submit a petition for special election which the County Superintendent determines to be legally sufficient, the provisional appointment is terminated, and a special election shall be held in accordance with Education Code 5091 to fill the vacancy.

#### **Appointment Due to Failure to Elect**

When a vacancy occurs because no candidate or an insufficient number of candidates have been nominated (i.e., a failure to elect) and a district election will not be held, the Board shall appoint a qualified person to the office. This appointment shall be made at a meeting prior to the day fixed for the election and the appointee shall be seated at the organizational meeting as if elected at the district election. (Education Code 5328)

When an appointment is being made because of a failure to elect, the district shall publish a notice once in a newspaper of general circulation published in the district, or if no such newspaper exists, in a newspaper having general circulation within the district. This notice shall state that the Board intends to make an appointment and shall inform persons of the procedure available for applying for the appointment. (Education Code 5328.5)

The procedure for selecting and interviewing candidates shall be the same as the procedures for "Provisional Appointments," as specified above.

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**Bylaw 9323: Meeting Conduct**

**Status:** DRAFT

**Original Adopted Date:** 04/10/2007 | **Last Revised Date:** 12/17/2019

### **Meeting Procedures**

All Governing Board meetings shall begin on time and shall be guided by an agenda prepared in accordance with Board bylaws and posted and distributed in accordance with the Ralph M. Brown Act (open meeting requirements) and other applicable laws.

The Board president shall conduct Board meetings in accordance with Board bylaws and procedures that enable the Board to efficiently consider issues and carry out the will of the majority.

The Board believes that late night meetings deter public participation, can affect the Board's decision-making ability, and can be a burden to staff. Regular Board meetings shall be adjourned by 10:30 p.m. unless extended to a specific time determined by a majority of the Board. The meeting shall be extended no more than once and, if necessary, may subsequently be adjourned to a later date.

### **Quorum and Abstentions**

The Board shall act by majority vote of all of the membership constituting the Board. (Education Code 35164)

The Board believes that when no conflict of interest requires abstention, its members have a duty to vote on issues before them. When a member abstains, the abstention shall not be counted for purposes of determining whether a majority of the membership of the Board has taken action.

Provided the Board typically has seven members and there are no more than two vacancies on the Board, the vacant position(s) shall not be counted for purposes of determining how many members of the Board constitute a majority. In addition, whenever any provisions of the Education Code require unanimous action of all or a specific number of the members, the vacant position(s) shall not be counted for purposes of determining the total membership constituting the Board. (Education Code 35165)

### **Public Participation**

Members of the public are encouraged to attend Board meetings and to address the Board concerning any item on the agenda or within the Board's jurisdiction. So as not to inhibit public participation, persons attending Board meetings shall not be requested to sign in, complete a questionnaire, or otherwise provide their name or other information as a condition of attending the meeting, except that if the meeting is conducted using remote public participation or with a Board member attending remotely pursuant to Government Code 54953, a member of the public desiring to provide comment through the use of a third party internet website or online platform may be required to register as required by the third party provider.

In order to conduct district business in an orderly and efficient manner, the Board requires that public presentations to the Board comply with the following procedures:

1. The Board shall give members of the public an opportunity to address the Board on any item of interest to the public that is within the subject matter jurisdiction of the Board, either before or during the Board's consideration of the item. (Education Code 35145.5; Government Code 54954.3)
2. At a time so designated on the agenda at a regular meeting, members of the public may bring before the Board matters that are not listed on the agenda. The Board shall take no action or discussion on any item not appearing on the posted agenda, except as authorized by law. (Education Code 35145.5; Government Code 54954.2)

3. Without taking action, Board members or district staff members may briefly respond to statements made or questions posed by the public about items not appearing on the agenda. Additionally, on their own initiative or in response to questions posed by the public, Board members or staff members may ask a question for clarification, make a brief announcement, or make a brief report on their own activities. (Government Code 54954.2)

Furthermore, the Board or a Board member may provide a reference to staff or other resources for factual information, ask staff to report back to the Board at a subsequent meeting concerning any matter, or take action directing staff to place a matter of business on a future agenda. (Government Code 54954.2)

4. The Board need not allow the public to speak on any item that has already been considered by a committee composed exclusively of Board members at a public meeting where the public had the opportunity to address the committee on that item. However, if the Board determines that the item has been substantially changed since the committee heard the item, the Board shall provide an opportunity for the public to speak. (Government Code 54954.3)
5. A person wishing to be heard by the Board shall first be recognized by the president and shall then proceed to comment as briefly as the subject permits.

In general, individual speakers will be allowed three minutes to address the Board on each agenda or nonagenda item, and the Board will limit the total time for public input on each item to 20 minutes. However, in exceptional circumstances when necessary to ensure full opportunity for public input, the Board president may, with Board consent, adjust the amount of time allowed for public input and/or the time allotted for each speaker. Any such adjustment shall be done equitably so as to allow a diversity of viewpoints. The president may also ask members of the public with the same viewpoint to select a few individuals to address the Board on behalf of that viewpoint.

In order to ensure that non-English speakers receive the same opportunity to directly address the Board, any member of the public who utilizes a translator shall be provided at least twice the allotted time to address the Board, unless simultaneous translation equipment is used to allow the Board to hear the translated public testimony simultaneously. (Government Code 54954.3)

6. The Board president may rule on the appropriateness of a topic, subject to the following conditions:
  - a. If a topic would be suitably addressed at a later time, the Board president may indicate the time and place when it should be presented.
  - b. The Board shall not prohibit public criticism of its policies, procedures, programs, services, acts, or omissions. (Government Code 54954.3)
  - c. The Board shall not prohibit public criticism of district employees. However, whenever a member of the public initiates specific complaints or charges against an individual employee, the Board president shall inform the complainant of the appropriate complaint procedure.
7. The Board president shall not permit actual disruption of Board meetings. Actual disruption by an individual or group or any conduct or statements that threaten the safety of any person(s) at the meeting shall be grounds for the president to terminate the privilege of addressing the Board and remove the individual from the meeting.

The Board President or designee may remove an individual for actually disrupting the meeting. Prior to removal, the individual shall be warned that their behavior is disrupting the meeting and that failure to cease the disruptive behavior may result in removal. If, after being warned, the individual does not promptly cease the disruptive behavior, the Board president, or designee, may then remove the individual from the meeting. (Government Code 54957.95)

When an individual's behavior constitutes the use of force or a true threat of force, the individual shall be removed from a Board meeting without a warning. (Government Code 54957.95)

*Disrupting* means engaging in behavior during a Board meeting that actually disrupts, disturbs, impedes, or renders infeasible the orderly conduct of the meeting and includes, but is not limited to, a failure to comply with reasonable and lawful regulations adopted by a legislative body pursuant to Section 54954.3 or any other law, or engaging in behavior that constitutes use of force or a true threat of force. (Government Code 54957.95)

*True threat of force* means a threat that has sufficient indicia of intent and seriousness, that a reasonable observer would perceive it to be an actual threat to use force by the person making the threat. (Government Code 54957.95)

Additionally, the Board may order the room cleared if necessary. In this case, members of the media not participating in the disturbance shall be allowed to remain, and individuals not participating in such disturbances may be allowed to remain at the discretion of the Board. When the room is ordered cleared due to a disturbance, further Board proceedings shall concern only matters appearing on the agenda. (Government Code 54957.9)

When disruptive conduct occurs, the Board may decide to recess the meeting to help restore order, or if removing the disruptive individual(s) or clearing the room is infeasible, move the meeting to another location. The Board may direct the Superintendent or designee to contact local law enforcement as necessary.

### **Recording by the Public**

Members of the public may record an open Board meeting using an audio or video recorder, still or motion picture camera, cell phone, or other device, provided that the noise, illumination, or obstruction of view does not persistently disrupt the meeting. The Superintendent or designee may designate locations from which members of the public may make such recordings without causing a distraction.

If the Board finds that noise, illumination, or obstruction of view related to these activities would persistently disrupt the proceedings, these activities shall be discontinued or restricted as determined by the Board. (Government Code 54953.5, 54953.6)

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**Policy 0430: Comprehensive Local Plan For Special Education**

**Status:** DRAFT

**Original Adopted Date:** 04/10/2007 | **Last Revised Date:** 07/16/2020

The Governing Board recognizes its obligation to provide a free appropriate public education to all individuals with disabilities, aged 3 to 21 years, who reside in the district.

In order to meet the needs of individuals with disabilities, the district shall participate as a member of a Special Education Local Plan Area (SELPA) with other districts and the county office of education pursuant to Education Code 56195.1.

The district shall enter into agreements with other members of the SELPA in accordance with Education Code 56195.1 and 56195.7. Consistent with these agreements, the district shall adopt policies governing the programs and services it operates. (Education Code 56195.8)

The Superintendent or designee shall work with the other members of the SELPA to develop a local plan for the education of individuals with disabilities. The plan shall be approved by the Board and the other members of the SELPA, and shall be submitted to the SPI. (Education Code 56195.1)

Each year, the Superintendent or designee shall provide to the Board any data and/or information regarding the special education funding generated by the district as supplied by the SPI and the SELPA in accordance with Education Code 56836.148.

The local plan shall be reviewed at least once every three years and updated as needed to ensure the information contained in the plan remains relevant and accurate. The local plan shall be updated cooperatively by a committee of representatives of special and regular education teachers and administrators selected by the groups they represent and with participation by parent/guardian members of the community advisory committee, or parents/guardians selected by the community advisory committee, to ensure adequate and effective participation and communication. (Education Code 56195.9)

Special education programs and services shall be reviewed on an ongoing basis. The results of such evaluations shall be used to identify and correct any program deficiencies.

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**Policy 0450: Comprehensive Safety Plan**

**Status:** DRAFT

**Original Adopted Date:** 02/05/2019 | **Last Revised Date:** 06/10/2008

The Governing Board recognizes that students and staff have the right to a safe and secure campus where they are free from physical and psychological harm. The Board is fully committed to maximizing school safety and to creating a positive learning environment that includes strategies for violence prevention and high expectations for student conduct, responsible behavior, and respect for others.

The Superintendent or designee shall oversee the development of a districtwide comprehensive safety plan that is applicable to each school site. (Education Code 32281)

The comprehensive safety plan(s) shall be reviewed and updated by March 1 of each year and forwarded to the Board for approval. (Education Code 32286, 32288)

The Board shall review the comprehensive safety plan(s) in order to ensure compliance with state law, Board policy, and administrative regulation and shall approve the plan(s) at a regularly scheduled meeting.

By October 15 of each year, the Superintendent or designee shall notify the California Department of Education (CDE) of any schools that have not complied with the requirements of Education Code 32281. (Education Code 32288)

**Tactical Response Plan**

Notwithstanding the process described above, any portion of a comprehensive safety plan that addresses tactical responses to criminal incidents that may result in death or serious bodily injury at the school site, including steps to safeguard students and staff, secure affected school premises, and apprehend criminal perpetrator(s), shall be developed by district administrators in accordance with Education Code 32281. In developing such strategies, district administrators shall consult with law enforcement officials and with representative(s) of employee bargaining unit(s), if they choose to participate.

When reviewing the tactical response plan, the Board may meet in closed session to confer with law enforcement officials and approve the tactical response plan, provided that any vote to approve the tactical response plan is announced in open session following the closed session. (Education Code 32281)

**Safety Plan(s) Access and Reporting**

The Superintendent or designee shall ensure that an updated file of all safety-related plans and materials is readily available for inspection by the public. (Education Code 32282)

However, those portions of the comprehensive safety plan that include tactical responses to criminal incidents shall not be publicly disclosed.

The Superintendent or designee shall share the comprehensive safety plans and any updates to the plans with local law enforcement, the local fire department, and other first responder entities. (Education Code 32281)

The Superintendent or designee shall also provide data to CDE pertaining to lockdown or multi-option response drills conducted at district schools in accordance with Education Code 32289.5. (Education Code 32289.5)

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**Policy 0460: Local Control And Accountability Plan**

**Status:** DRAFT

**Original Adopted Date:** 02/05/2019 | **Last Revised Date:** 12/17/2019

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

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

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

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

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

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

### **Plan Development**

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

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

### **Public Review and Input**

The Board shall establish a parent advisory committee to provide advice on the LCAP. The committee shall be composed of a majority of parents/guardians and shall include parents/guardians of unduplicated students as defined above and parents/guardians of students with disabilities. (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)

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

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

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

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

### **Adoption of the Plan**

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

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

#### **Submission of Plan to County Superintendent of Schools**

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

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

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

#### **Monitoring Progress**

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

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

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**Policy 3460: Financial Reports And Accountability**

**Status:** DRAFT

**Original Adopted Date:** 02/03/2009

The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal management policies and practices, oversee the district's financial condition, and continually evaluate whether the district's budget and financial operations support the district's goals for student achievement.

The Superintendent or designee shall ensure that district financial reports are prepared in accordance with law and in conformity with generally accepted accounting principles and financial reporting standards stipulated by the Governmental Accounting Standards Board and the California Department of Education (CDE). The Superintendent or designee shall establish a system of ongoing internal controls to ensure the reliability of financial reporting.

When required by law or the Board, the Superintendent or designee shall submit to the Board reports of the district's financial status, including, but not limited to, any report specified in this Board policy or accompanying administrative regulation. When submission of any such report to a local, state, and/or federal agency requires prior Board approval, the Superintendent or designee shall provide the report to the Board in sufficient time to enable the Board to carefully review the report without breaking any applicable submission deadline.

The Board shall regularly assess the district's financial position and communicate the results to the public, and shall use financial reports to determine the actions and budget amendments, if any, that are needed to ensure the district's financial stability. If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall take action to resolve these conditions without delay. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to provide the district with needed advice or fiscal management or training.

**Unaudited Actual Receipts and Expenditures**

On or before September 15, the Board shall approve and file with the County Superintendent a statement of the district's unaudited actual receipts and expenditures for the preceding fiscal year. The Superintendent or designee shall prepare this statement using the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42100)

**Gann Appropriations Limit Resolution**

On or before September 15, the Board shall, at a regular or special meeting, adopt a resolution identifying, pursuant to Government Code 7900-7914, the district's estimated appropriations limit for the current fiscal year and the actual appropriations limit for the preceding fiscal year. Documentation used to identify these limits shall be made available to the public on the day of the Board meeting. (Education Code 42132; Government Code 7910)

**Interim Reports/Certification of Ability to Meet Fiscal Obligations**

Each fiscal year, the Superintendent or designee shall submit two interim reports to the Board. The first report shall cover the district's financial and budgetary status for the period ending October 31 and the second report shall cover the period ending January 31. These reports and supporting data shall be made available by the district for public review. (Education Code 42130)

Within 45 days after the close of the period reported, the Board shall approve the interim report and, on the basis of the interim report and any additional financial information known by the Board, shall certify in writing whether the district will be able to meet its fiscal obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certification shall be classified as one of the following: (Education Code 42130, 42131)

1. "Positive certification" indicating that the district will meet its financial obligations for the current fiscal year and two subsequent fiscal years

2. "Qualified certification" indicating that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years
3. "Negative certification" indicating that the district will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year

The Superintendent or designee shall submit a copy of each interim report and certification to the County Superintendent using the state's SACS software, as prescribed by the SPI. (Education Code 42130, 42131)

If the district's certification is subsequently changed by the County Superintendent from a positive to a qualified or negative certification, or from a qualified to a negative certification, the Board may appeal the decision to the SPI within five days of receiving the notice of change. (Education Code 42131)

Whenever the district receives a qualified or negative certification from the Board or the County Superintendent, the Superintendent or designee shall cooperate in the implementation of any remedial actions taken or prescribed by the County Superintendent. (Education Code 42131)

If the second interim report is accompanied by a qualified or negative certification, the Board shall, no later than June 1, provide to the County Superintendent, the State Controller, and the SPI a financial statement as of April 30 ("third interim report") that projects the district's fund and cash balances through June 30. (Education Code 42131)

If at any time during the fiscal year, the County Superintendent concludes that the district's budget does not comply with the standards and criteria for financial stability and conducts a comprehensive review of the district's financial and budgetary conditions, the Board shall review any report of the County Superintendent's findings and recommendations at a public Board meeting. Within 15 days of receiving the report, the district shall notify the County Superintendent and the SPI of the Board's proposed actions on the recommendation. (Education Code 42637)

### **Audit Report**

By April 1 of each year, the Board shall provide for an annual audit of the district's books and accounts. (Education Code 41020)

To conduct the audit, the Board shall select a certified public accountant or public accountant licensed by the State Board of Accountancy from among those deemed qualified by the State Controller. (Education Code 41020, 41020.5)

Except when, as determined by the Education Audits Appeal Panel, no otherwise eligible auditor is available, a public accounting firm whose lead or coordinating audit partner having primary responsibility for the audit or whose audit partner responsible for reviewing the audit has performed audit services for the district in each of the six previous fiscal years shall not be selected to perform a district audit. (Education Code 41020)

No later than December 15, the report of the audit for the preceding fiscal year shall be filed with the County Superintendent, the CDE, and the State Controller. (Education Code 41020)

Prior to December 15 whenever possible, but in no case later than January 31, the Board shall review, at an open meeting, the annual district audit for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or any issue raised in a management letter. (Education Code 41020.3)

The Board shall have an opportunity at the meeting to ask questions of the auditor and request further information about the audit findings.

## **Audit Committee**

The Board may appoint an audit committee composed of staff knowledgeable about fiscal matters, other staff, and representatives of the community.

The committee shall serve in an advisory capacity and may:

1. Make recommendations regarding the selection of the external independent auditor in accordance with Education Code 41020 and 41020.5
  2. Review the plan for the audit process with the independent auditor to determine the adequacy of the nature, scope, and timetable of the audit
  3. Review the results of the audit and participate with the independent auditor and management in preparing final recommendations and responses
  4. Participate with the independent auditor in presenting the audit report to the Board
  5. Review Board policies and administrative regulations to recommend any revisions needed to ensure effective financial reporting
  6. Provide input on the effectiveness of the independent auditor
  7. Periodically report to the Board regarding the status of previous audit recommendations for improving the accounting and internal control systems
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**Policy 3515: Campus Security**

**Status:** DRAFT

**Original Adopted Date:** 06/12/2007 | **Last Revised Date:** 12/17/2019

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

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

Additionally, the Superintendent or designee shall regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure, and the monitoring and response to suspicious and/or threatening digital media content.

### **Reporting Threats**

Any certificated or classified employee, or other school official, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, as defined, shall immediately report the threat or perceived threat to law enforcement in accordance with Education Code 49393. (Education Code 49390, 49393)

*Threat or perceived threat* means any writing or action of a student that creates a reasonable suspicion that the student is preparing to commit a homicidal act related to school or a school activity. This may include possession, use, or depictions of firearms, ammunition, shootings, or targets in association with infliction of physical harm, destruction, or death in a social media post, journal, class note, or other media associated with the student. It may also include a warning by a parent, student, or other individual.

Additionally, anyone who receives or learns of a health or safety threat related to school or a school activity is encouraged to report the threat to a school or district administrator.

### **Surveillance Systems**

In consultation with the district's school site council, safety planning committee, other relevant stakeholders, and staff, the Superintendent or designee shall identify appropriate locations for the placement of surveillance cameras.

Cameras shall not be placed in areas where students, staff, or community members have a reasonable expectation of privacy. Any audio capability on the district's surveillance equipment shall be disabled so that sounds are not recorded.

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

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

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**Policy 3540: Transportation**

**Status:** DRAFT

**Original Adopted Date:** 06/11/2019

The Governing Board desires to provide for the safe and efficient transportation of students to and from school as necessary to ensure student access to the educational program, promote regular attendance, and reduce tardiness. In determining the extent to which the district will provide transportation services, the Board shall weigh student and community needs against the cost of providing such services.

The Superintendent or designee shall recommend to the Board economical, environmentally sustainable, and appropriate means of providing transportation services. The district's transportation services may be provided by means of a joint powers agreement, a cooperative student transportation program, or a consortium, as permitted by law.

No student shall be required to be transported for any reason without the written permission of the student's parent/guardian, except in emergency situations involving illness or injury to the student pursuant to Education Code 35350 or the evacuation of students as necessary for their safety.

### **Transportation Plan**

The Superintendent or designee shall develop a transportation plan in consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents/guardians, students, and other stakeholders. (Education Code 39800.1)

The transportation plan shall be presented to and adopted by the Board at an open meeting, with the opportunity for in-person and remote public comment, and shall be updated annually by April 1. (Education Code 39800.1)

The transportation plan shall include descriptions of the following: (Education Code 39800.1)

1. The transportation services offered to students
2. How transportation services will be prioritized for low-income students, students in transitional kindergarten, kindergarten, and any of grades 1 to 6, inclusive
3. The transportation services accessible to students with disabilities and homeless children and youth, as defined pursuant to the federal McKinney-Vento Homeless Assistance Act (42 USC 11301)
4. How unduplicated students, as defined in Education Code 42238.02, will be able to access available home-to-school transportation at no cost

### **Transportation Contracts**

The Board may purchase, rent, or lease vehicles; contract with a common carrier or municipally owned transit system; contract with responsible private parties including the parent/guardian of the student being transported; and/or contract with the County Superintendent of Schools. (Education Code 35330, 39800, 39801)

In contracting for transportation services, the district shall comply with all applicable laws related to bids and contracts. (Education Code 39802-39803)

### **Expenses and Fees**

In lieu of providing transportation in whole or in part, the district may pay the student's parents/guardians either their actual and necessary expenses in transporting the student or the cost of the student's food and lodging at a place convenient to the school. In either case, the amount of the payment shall not exceed the cost that would be incurred by the district to provide for the transportation of the student to and from school. (Education Code 39806-39807)

The Board may charge a transportation fee to parents/guardians of transported students in accordance with Education Code 39807.5 and BP/AR 3250 - Transportation Fees.

### **Safety and Monitoring**

The Superintendent or designee shall develop procedures to promote safety for students traveling on school buses.

The district may install a global positioning system (GPS) on school buses and/or student activity buses in order to enhance student safety and provide real-time location data to district and school administrators, and parents/guardians.

The Superintendent or designee shall ensure the qualifications of bus drivers and related staff employed by the district, provide for the maintenance and operation of district-owned school buses and other equipment, and ensure adequate facilities for equipment storage and maintenance.

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**Policy 5131.7: Weapons And Dangerous Instruments**

**Status:** DRAFT

**Original Adopted Date:** 06/10/2008

The Governing Board recognizes that students and staff have the right to a safe and secure campus free from physical and psychological harm and desires to protect them from the dangers presented by firearms and other weapons.

**Possession of Weapons**

The Board prohibits any student from possessing weapons, imitation firearms, or other dangerous instruments, as defined in law and administrative regulation, in school buildings, on school grounds, when using district provided transportation, at school-related or school-sponsored activities away from school, or while going to or coming from school.

If a student is in possession of a prohibited weapon, imitation firearm, or dangerous instrument which creates a threat or perceived threat of a homicidal act, any employee or other school official who is alerted to or observes such threat shall immediately report the threat to law enforcement.

Under the power granted to the Board to protect the safety of students, staff, and others on district property and to maintain order and discipline in the schools, any school employee is authorized to confiscate any prohibited weapon, imitation firearm, or dangerous instrument from any student on school grounds.

The principal or designee shall notify law enforcement authorities when any student possesses a firearm, explosive, or other prohibited weapon or dangerous instrument without permission, sells or furnishes a firearm, or commits any act of assault with a firearm or other weapon. (Education Code 48902; Penal Code 245, 626.9, 626.10; 20 USC 7961)

Unless a student has obtained prior written permission as specified below, a student possessing or threatening others with any weapon, dangerous instrument, or imitation firearm shall be subject to suspension and/or expulsion in accordance with law, Board policy, and administrative regulations.

All staff shall be made aware of their responsibilities regarding the reporting of potential homicidal acts to law enforcement, and receive training in the assessment and reporting of such threats.

**Advance Permission for Possession of a Weapon for Educational Purposes**

The parent/guardian of a student who desires to possess a firearm, imitation firearm, or other prohibited weapon on school grounds for an educational purpose shall submit a written request to the principal, at least five school days in advance of the planned possession which explains the planned use of the weapon and the duration, together with a written explanation from the staff person responsible for the school-sponsored activity or class.

The principal may grant permission for such possession when it is determined that possession of a firearm, imitation firearm, or other prohibited weapon on school grounds is necessary for a school-sponsored activity or class or as part of the educational program. Factors that shall be considered include, but are not limited to, the planned use of the weapon, the duration and location of the planned use, whether an audience is expected, and any perceived adverse effects to the safety and well-being of students or staff. If the principal grants such permission, the student and staff person shall be provided with a written explanation regarding any limitations and the permissible duration of the student's possession.

When the principal or designee grants permission, all necessary precautions shall be taken to ensure the safety of all persons on school grounds and the safe keeping of the weapon, including, but not limited to, inspecting a firearm to verify that no live ammunition is present. Any permitted weapon shall be stored in a locked vehicle or in an appropriate, locked container before and after its authorized use.

Any student granted permission to possess a weapon may be suspended and/or expelled if the weapon is possessed or used inappropriately.

### **Possession of Pepper Spray**

To prevent potential misuse that may harm students or staff, students are prohibited from carrying tear gas or tear gas weapons such as pepper spray on campus or at school activities.

### **Reporting of Dangerous Objects**

The Board encourages students to promptly report the presence of weapons, injurious objects, or other suspicious activity to school authorities. The identity of a student who reports such activity shall remain confidential to the extent permitted by law.

The Superintendent or designee shall develop strategies designed to facilitate student reporting of the presence of injurious objects on school grounds, such as tip hotlines, electronic transmissions, or other methods that preserve the student's anonymity. Incident reports and records shall not identify the student who reported the possession. The Superintendent or designee shall also inform staff, students, and parents/guardians that students who report the presence of injurious objects on school campuses are to be protected and their identity shielded.

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**Policy 5148.2: Before/After School Programs**

**Status:** DRAFT

**Original Adopted Date:** 07/11/2017 | **Last Revised Date:** 03/01/2022

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

Each program offered by the district shall be planned through a collaborative process as required by law. (Education Code 8422, 8482.5, 8484.75, 46120)

To the extent feasible, the district shall give priority to establishing expanded learning opportunities beyond the regular school day in low-performing schools and/or programs that serve low-income and other at-risk students.

Any expanded learning opportunities, including but not limited to After School Education and Safety Program (ASES), 21st Century Community Learning Center Program (21st CCLC), 21st Century High School After School Safety and Enrichment for Teens Program (ASSETs), Expanded Learning Opportunities Program (ELO) or any other program to be established pursuant to Education Code 8421, 8482.3, 8484.75, or 46120, shall be approved by the Board.

The Superintendent or designee shall ensure that all staff who directly supervise students in the district's expanded learning opportunity programs possess appropriate knowledge and experience. As needed, staff and volunteers shall receive ongoing training related to their job responsibilities.

Each before-school, after-school, summer, vacation or intersessional expanded learning opportunity program shall include academic and enrichment elements in accordance with law and administrative regulation. In addition, each program may include support services that reinforce the educational component and promote student health and well-being.

No fee shall be charged for participation in the program.

However, for the ASSETs program, a family fee shall be waived or reduced for families with students who are eligible for free or reduced-price meals. (Education Code 8422)

For ASES, 21st CCLC, and/or ELO s programs, no fee shall be charged for a student who is eligible for free or reduced-price meals, or a student who the district knows is a homeless youth or in foster care. In addition, family fees shall be calculated on a sliding scale that considers family income and ability to pay. (Education Code 8482.6, 46120)

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

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

Every three years, the Superintendent or designee shall review the after-school program plan, including, but not

limited to, program goals, program content, and outcome measures. Documentation of the program plan shall be maintained for a minimum of five years.

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**Regulation 0430: Comprehensive Local Plan For Special Education**

**Status:** DRAFT

**Original Adopted Date:** 06/10/2008 | **Last Revised Date:** 04/06/2021

**Definitions**

*Free appropriate public education (FAPE)* means special education and related services that are provided at public expense, under public supervision and direction, and without charge; meet the standards of the California Department of Education, including the requirements of 34 CFR 300.1-300.818; include appropriate preschool, elementary school, or secondary school education for individuals between the ages of 3 and 21; and are provided in conformity with an individualized education program (IEP) that meets the requirements of 34 CFR 300.320-300.324. (Education Code 56040; 34 CFR 300.17, 300.101, 300.104)

*Least restrictive environment* means that, to the maximum extent appropriate, students with disabilities, including individuals in public or private institutions or other care facilities, be educated with individuals who are nondisabled, including the provision of nonacademic and extracurricular services and activities. Special classes, separate schooling, or other removal of students with disabilities from the regular educational environment occurs only if the nature or severity of the disability is such that education in the regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. (Education Code 56040.1; 34 CFR 300.107, 300.114, 300.117)

**Elements of the Local Plan**

The local plan developed by the Special Education Local Plan Area (SELPA) shall include, but not be limited to: (Education Code 56122, 56205, 56206)

1. Policies, procedures, and programs, that are consistent with state laws, regulations, and policies and 20 USC 1412(a), 20 USC 1413(a)(1), and 34 CFR 300.201 governing the following:
  - a. Free appropriate public education
  - b. Full educational opportunity
  - c. Child find and referral
  - d. Individualized education programs, including development, implementation, review, and revision
  - e. Least restrictive environment
  - f. Procedural safeguards
  - g. Annual and triennial assessments
  - h. Confidentiality
  - i. Transition from the Infants and Toddlers with Disabilities programs pursuant to 20 USC 1431 to the preschool program
  - j. Children in private schools
  - k. Compliance assurances, including general compliance with the federal Individuals with Disabilities Education Act (20 USC 1400-1482), Section 504 of the federal Rehabilitation Act of 1973 (29 USC 794), the federal Americans with Disabilities Act of 1990 (42 USC 12101-12213), related federal regulations, and Education Code 56000-56865
  - l. A description of the governance and administration of the local plan in accordance with Education Code 56205(a)(12)
  - m. Personnel qualification to ensure that personnel, including special education teachers and personnel and paraprofessionals are appropriately and adequately prepared and trained in accordance with Education Code 56058 and 56070 and 20 USC 1412(a)(14) and 1413(a)(3)

- n. Performance goals and indicators
  - o. Participation in state and districtwide assessments, including assessments described in 20 USC 6301 et seq. and alternate assessments in accordance with 20 USC 1412(a)(16), and reports relating to assessments
  - p. Supplementation of state, local, and other federal funds, including nonsupplantation of funds
  - q. Maintenance of financial effort
  - r. Opportunities for public participation before adoption of policies and procedures
  - s. Suspension and expulsion rates
  - t. Access to instructional materials by blind individuals with exceptional needs and others with print disabilities in accordance with 20 USC 1412(a)(23)
  - u. Overidentification and disproportionate representation by race and ethnicity of children as individuals with exceptional needs, including children with disabilities with a particular impairment described in 20 USC 1401 and 1412(a)(24)
  - v. Prohibition of mandatory medication use pursuant to Education Code 56040.5 and 20 USC 1412(a)(25)
2. An annual budget plan, including descriptions of the SELPA's allocation plan in accordance with Education Code 56836-56845, all revenues by revenue source received by the SELPA specifically for the purpose of special education, a breakdown of the distribution of funds to each LEA within the SELPA, projected total special education expenditures by each LEA, projected total expenditures by the SELPA and the LEAs within the SELPA, projected funding to be received specifically for regionalized operations, and a breakdown of projected SELPA operating expenditures
  3. An annual service plan, describing the services to be provided by each LEA, regardless of whether the LEA participates in the local plan, including the nature of the services and the physical location at which the services will be provided. This description shall demonstrate that all individuals with exceptional needs shall have access to services and instruction appropriate to meet their needs as specified in their individualized education programs.
  4. Beginning July 1, 2027, an annual assurances support plan to demonstrate how the SELPA and its participating agencies are coordinating for purposes of assuring effective outcomes for students with disabilities, including a description of:
    - a. Support the governing board of the SELPA will provide to participating agencies in achieving the goals, actions, and services identified in their local control and accountability plans
    - b. The ways in which the governing board of the SELPA will connect participating agencies in need of technical assistance to the statewide system of support
    - c. The services, technical assistance, and support the governing board of the SELPA will provide to meet the required policies, procedures, and programs specified in Education Code 56205
  5. A description of programs for early childhood special education from birth through five years of age
  6. A description of the method by which members of the public, including parents/guardians of individuals with exceptional needs who are receiving services under the plan, may address questions or concerns pursuant to Education Code 56205
  7. A description of a dispute resolution process, including mediation and arbitration to resolve disputes over the distribution of funding, the responsibility for service provision, and the other governance activities specified within the local plan
  8. Verification that the plan has been reviewed by the community advisory committee in accordance with



Education Code 56205 and that the committee had at least 30 days to conduct this review before submission of the local plan to CDE

9. A description of the process being utilized to refer students for special education instruction pursuant to Education Code 56303
10. A description of the process being utilized to oversee and evaluate placements in nonpublic, nonsectarian schools, the method of ensuring that all requirements of each student's IEP are being met, and a method for evaluating whether the student is making appropriate educational progress
11. A description of how specialized equipment and services will be distributed within the local plan area in a manner that minimizes the necessity to serve students in isolated sites and maximizes the opportunities to serve students in the least restrictive environment

The local plan, annual budget plan, annual service plan, and annual assurances support plan shall be written in language that is understandable to the general public. They shall be adopted at a public hearing of the SELPA, for which notice of the hearing shall be posted in each school in the SELPA at least 15 days before the hearing. (Education Code 56205)

#### **Availability of the Plan**

The Superintendent or designee shall post on the district's web site the approved local plan, annual budget plan, annual service plan, and annual assurances support plan and any updates or revisions to the plans. A complete copy of the local plan, annual budget plan, annual service plan, annual assurances support plan, and policies and procedures shall be held on file in the district office and shall be accessible to any interested party. (Education Code 56205.5)

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**Regulation 0450: Comprehensive Safety Plan**

**Status:** DRAFT

**Original Adopted Date:** 02/05/2019

**Development and Review of Comprehensive School Safety Plan**

The school site council shall consult with local law enforcement, the local fire department, and other first responders in the writing and development of the comprehensive school safety plan. When practical, the school site council shall also consult with other school site councils and safety planning committees. (Education Code 32281, 32282)

The school site council may delegate the responsibility for developing a comprehensive safety plan to a school safety planning committee composed of the following members: (Education Code 32281)

1. The principal or designee
2. One teacher who is a representative of the recognized certificated employee organization
3. One parent/guardian whose child attends the school
4. One classified employee who is a representative of the recognized classified employee organization
5. Other members, if desired

Before adopting the comprehensive safety plan, the school site council or school safety planning committee shall hold a public meeting at the school in order to allow members of the public the opportunity to express an opinion about the plan. (Education Code 32288)

The school site council or safety planning committee shall notify, in writing, the following persons and entities of the public meeting: (Education Code 32288)

1. The local mayor
2. A representative of the local school employee organization
3. A representative of each parent/guardian organization at the school, including the parent teacher association and parent teacher clubs
4. A representative of each teacher organization at the school
5. A representative of the school's student body government
6. All persons who have indicated that they want to be notified

In addition, the school site council or safety planning committee may notify, in writing, the following entities of the public meeting: (Education Code 32288)

1. Representatives of local religious organizations
2. Local civic leaders
3. Local business organizations

**Content of the Safety Plan**

Each comprehensive safety plan shall include an assessment of the current status of any crime committed on campus and at school-related functions. (Education Code 32282)

The assessment may include, but not be limited to, reports of crime, suspension and expulsion rates, and surveys of students, parents/guardians, and staff regarding their perceptions of school safety.

The plan shall identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety, including all of the following: (Education Code 32282)

1. Child abuse reporting procedures consistent with Penal Code 11164-11174.3
2. Routine and emergency disaster procedures including, but not limited to:
  - a. Adaptations for students with disabilities in accordance with the Americans with Disabilities Act
  - b. An earthquake emergency procedure system in accordance with Education Code 32282
  - c. A procedure to allow public agencies, including the American Red Cross, to use school buildings, grounds, and equipment for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare
3. Policies pursuant to Education Code 48915(d) for students who commit an act listed in Education Code 48915(c) and other school-designated serious acts that would lead to suspension, expulsion, or mandatory expulsion recommendations
4. Procedures to notify teachers of dangerous students pursuant to Education Code 49079
5. A policy consistent with the prohibition against discrimination, harassment, intimidation, and bullying pursuant to Education Code 200-262.4
6. If the school has adopted a dress code prohibiting students from wearing "gang-related apparel" pursuant to Education Code 35183, the provisions of that dress code and the definition of "gang-related apparel"
7. Procedures for safe ingress and egress of students, parents/guardians, and employees to and from school
8. A safe and orderly school environment conducive to learning
9. The rules and procedures on school discipline adopted pursuant to Education Code 35291 and 35291.5
10. Procedures for conducting tactical responses to criminal incidents, including procedures related to individuals with guns on campus and at school-related functions

Among the strategies for providing a safe environment, the comprehensive safety plan may also include:

1. Development of a positive school climate that promotes respect for diversity, personal and social responsibility, effective interpersonal and communication skills, self-esteem, anger management, and conflict resolution
2. Disciplinary policies and procedures that contain prevention strategies, such as strategies to prevent bullying, hazing, and cyberbullying, as well as behavioral expectations and consequences for violations
3. Strategies aimed at preventing potential incidents involving crime and violence on school campuses, including vandalism, drug and alcohol abuse, gang membership and violence, hate crimes, bullying, including bullying committed personally or by means of an electronic act, teen relationship violence, and discrimination and harassment, including sexual harassment
4. Curriculum that emphasizes prevention and alternatives to violence, such as multicultural education and literacy, character/values education, social and emotional learning, media analysis skills, conflict resolution, community service learning, and education related to the prevention of dating violence
5. Parent/guardian involvement strategies, including strategies to help ensure parent/guardian support and reinforcement of the school's rules and increase the number of adults on campus
6. Provision of safety materials and emergency communications in language(s) understandable to

parents/guardians

7. Annual notification to parents/guardians related to the safe storage of firearms
8. Prevention and intervention strategies related to the sale or use of drugs and alcohol which shall reflect expectations for drug-free schools and support for recovering students
9. Collaborative relationships among the city, county, community agencies, local law enforcement, the judicial system, and the schools that lead to the development of a set of common goals and community strategies for violence prevention instruction
10. District policy prohibiting the possession of firearms and ammunition on school grounds
11. Measures to prevent or minimize the influence of gangs on campus
12. Procedures for receiving verification from law enforcement when a violent crime has occurred on school grounds and for promptly notifying parents/guardians and employees of that crime
13. Procedures for the early identification and threat assessment of, and appropriate response to, suspicious and/or threatening digital media content
14. Assessment of the school's physical environment, including a risk management analysis and development of ground security measures such as procedures for closing campuses to outsiders, installing surveillance systems, securing the campus perimeter, protecting buildings against vandalism, and providing for a law enforcement presence on campus
15. Independent security assessment of the school's network infrastructure and selected web applications to identify vulnerabilities and provide recommendations to improve cybersecurity
16. Guidelines for the roles and responsibilities of mental health professionals, athletic coaches, community intervention professionals, school counselors, school resource officers, and police officers on school campuses. Guidelines may include, but are not limited to, the following:
  - a. Strategies to create and maintain a positive school climate, promote school safety, and increase student achievement
  - b. Strategies to prioritize mental health and intervention services, restorative and transformative justice programs, and positive behavior interventions and support
  - c. Protocols to address the mental health care of students who have witnessed a violent act at any time, including, but not limited to, while on school grounds, while coming or going from school, during a lunch period whether on or off campus, or during or while going to or coming from a school-sponsored activity
17. Strategies for suicide prevention and intervention
18. Procedures to implement when a person interferes with or disrupts a school activity, remains on campus after having been asked to leave, or creates a disruption with the intent to threaten the immediate physical safety of students or staff
19. Crisis prevention and intervention strategies, which may include the following:
  - a. Identification of possible crises that may occur, determination of necessary tasks that need to be addressed, and development of procedures relative to each crisis, including the involvement of law enforcement and other public safety agencies as appropriate
  - b. Threat assessment strategies to determine the credibility and seriousness of a threat and provide appropriate interventions for the potential offender(s)
  - c. Assignment of staff members responsible for each identified task and procedure
  - d. Development of an evacuation plan based on an assessment of buildings and grounds and opportunities for students and staff to practice the evacuation plan

- e. Coordination of communication to schools, Governing Board members, parents/guardians, and the media
  - f. Communication with parents/guardians of reunification plans and the necessity of cooperating with first responders
  - g. Development of a method for the reporting of violent incidents
  - h. Development of follow-up procedures that may be required after a crisis has occurred, such as counseling
20. Training on assessment and reporting of potential threats, violence prevention, and intervention techniques. Such training shall include preparation to implement the elements of the safety plan
21. Environmental safety strategies, including, but not limited to, procedures for preventing and mitigating exposure to toxic pesticides, lead, asbestos, vehicle emissions, and other hazardous substances and contaminants
22. Continuity of operations procedures to ensure that the district's essential functions are not disrupted during an emergency, to the extent possible
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**Regulation 0460: Local Control And Accountability Plan**

**Status:** DRAFT

**Original Adopted Date:** 02/05/2019 | **Last Revised Date:** 12/17/2019

**Goals and Actions Addressing State and Local Priorities**

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

1. A description of the annual goals established for all students and for each numerically significant subgroup as defined in Education Code 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students. The LCAP shall identify goals for each of the following state priorities:
  - a. The degree to which district teachers are appropriately assigned in accordance with Education Code 44258.9 and fully credentialed in the subject areas and for the students they are teaching; every district student has sufficient access to standards-aligned instructional materials as determined pursuant to Education Code 60119; and school facilities are maintained in good repair as specified in Education Code 17002
  - 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 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 Board may consider qualitative information, including, but not limited to, findings that result from any school quality review conducted pursuant to Education Code 52052 or any other reviews. (Education Code 52060)

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

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

### **Increase or Improvement in Services for Unduplicated Students**

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

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

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

### **Availability of the Plan**

The Superintendent or designee shall prominently post the LCAP, any updates or revisions to the LCAP, including the IDEA Addendum as applicable, and the LCFF budget overview for parents/guardians on the homepage of the district's web site. (Education Code 52064.1, 52064.3, 52065)

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**Regulation 3260: Fees And Charges**

**Status:** DRAFT

**Original Adopted Date:** 06/06/2019

When approved by the Governing Board, the Superintendent or designee may impose a fee for the following: (5 CCR 350)

1. Insurance for athletic team members, with an exemption providing for the district to pay the cost of the insurance for any team member who is financially unable to pay (Education Code 32221)
2. Insurance for medical or hospital service for students participating in field trips and excursions (Education Code 35331)
3. Expenses of students' participation in a field trip or excursion within the state or to another state, the District of Columbia, or a foreign country, as long as no student is prohibited from making the field trip due to lack of funds (Education Code 35330)
4. Student fingerprinting program, as long as the fee does not exceed the actual costs associated with the program (Education Code 32390)
5. School camp programs in outdoor science education, conservation education, or forestry operated pursuant to Education Code 8760-8774, provided that the fee is not mandatory and no student is denied the opportunity to participate for nonpayment of the fee (Education Code 35335)
6. Reimbursement to the district for the direct cost of materials used by students to fabricate property they will take home for their own possession and use, such as wood shop, art, or sewing projects kept by students (Education Code 17551)
7. Home-to-school transportation and transportation between regular, full-time day schools and regional occupational centers, programs, or classes, as long as the fee does not exceed the statewide average nonsubsidized cost per student, and an exemption is made for any student with a disability, or any student who is eligible for free or reduced-price meals, any student who is an English learner, or any student who is a foster youth. (Education Code 39807.5)
8. Transportation for students to and from their places of employment in connection with any summer employment program for youth (Education Code 39837)
9. Deposit for school band instruments, music, uniforms, and other regalia which school band members take on excursions to foreign countries (Education Code 38120)
10. An adult education or secondary school community service class in civic, vocational, literacy, health, family and consumer sciences, technical, and general education, not to exceed the cost of maintaining the class (Education Code 51810-51815)
11. Eye safety devices worn in courses or activities involving the use of hazardous substances likely to cause injury to the eyes, when being sold to students and/or teachers or instructors to keep and at a price not to exceed the district's actual costs (Education Code 32033)
12. Actual cost of furnishing copies of any student's records, except that no charge shall be made for furnishing up to two transcripts or two verifications of a former student's records or for reproducing records of a student with a disability when the cost would effectively prevent the parent/guardian from exercising the right to receive the copies (Education Code 49065, 56504)
13. Actual cost of duplication for reproduction of the prospectus of school curriculum or for copies of public records (Education Code 49091.14; Government Code 6253)
14. Food sold at school, subject to the California Universal Meals Program, free and reduced-price meal program eligibility, and other restrictions specified in law (Education Code 38084, 49501.5)
15. In accordance with law, replacement cost or reimbursement for lost or willfully damaged district books,



supplies, or property, or for district property loaned to a student that the student fails to return (Education Code 19910-19911, 48904)

16. Tuition for district school attendance by an out-of-state or out-of-country resident (Education Code 48050, 48052, 52613; 8 USC 1184)
17. Adult education books, materials, transportation, and classes, except that no fee may be charged for classes in elementary subjects, classes for which high school credit is granted when taken by a person who does not hold a high school diploma, or classes in English and citizenship (Education Code 39801.5, 52612, 60410)
18. Preschool and child care and development services, in accordance with the fee schedule established by the Superintendent of Public Instruction, unless the family qualifies for subsidized services or the program is exempted from fees by law (Education Code 8211, 8213, 8252-8254)
19. Participation in a before-school, after-school, or intersession program that is funded as an After School Education and Safety (ASES) program, 21st Century Community Learning Center (21st CCLC), 21st Century High School After School Safety and Enrichment for Teens (ASSETs) program, or Expanded Learning Opportunity (ELO) program, provided that fees are waived or reduced for families with students who are eligible for free or reduced-price meals and, in regard to ASES and 21st CCLC programs, fees are not charged if the district knows the student is a homeless or foster youth (Education Code 8422, 8482.6, 46120)
20. Advanced Placement and International Baccalaureate Diploma examinations for college credits, as long as the examination is not a course requirement and the results have no impact on student grades or credits in the course

### **Collection of Debt**

Before pursuing payment of any debt that has accumulated from unpaid permissible fees, the Superintendent or designee shall provide an itemized invoice for any amount owed by the parent/guardian on behalf of a student or former student. The invoice shall reference district policies related to debt collection and the rights established pursuant to Education Code 49014 and 49557.5. For each payment received, the district shall provide a receipt to the parent/guardian. (Education Code 49014)

The Superintendent or designee shall not sell debt owed by a parent/guardian of a student or former student. (Education Code 49014)

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**Regulation 3460: Financial Reports And Accountability**

**Status:** DRAFT

**Original Adopted Date:** 12/11/2018

**Interim Reports**

Each interim report developed pursuant to Education Code 42130 shall include an assessment of the district budget as revised to reflect current information regarding the adopted state budget, district property tax revenues, if any, and ending balances for the preceding fiscal year. (Education Code 42130, 42131)

Interim reports shall be based on State Board of Education (SBE) criteria and standards which address fund and cash balances, reserves, deficit spending, estimation of average daily attendance (ADA), projected enrollment, ratio of ADA to enrollment, projected local control funding formula (LCFF) revenue, salaries and benefits, other revenues and expenditures, and facilities maintenance. For purposes of assessing projections of LCFF revenue, the first interim report shall be compared to the adopted district budget and the second interim report shall be compared to the projections in the first interim report. (Education Code 42130; 5 CCR 15453-15464)

An interim report shall also provide supplemental information regarding contingent liabilities, use of one-time revenues for ongoing expenditures, contingent revenues, contributions (i.e., projected contributions from unrestricted general fund resources to restricted general fund resources, projected transfers to or from the general fund to cover operating deficits in the general fund or any other fund, and capital project cost overruns that may impact the general fund budget), long-term commitments, unfunded liabilities, temporary interfund borrowings, the status of labor agreements, and the status of other funds. (Education Code 42130; 5 CCR 15453, 15464)

**Audit Report**

The Superintendent or designee shall establish a timetable for the completion and review of the annual audit within the deadlines established by law.

The Superintendent or designee shall provide the necessary financial records and cooperate with the independent auditor selected by the Governing Board to ensure that the audit report contains all information required by law and the Governmental Accounting Standards Board (GASB).

The district audit shall include all income and expenditures by source of funds, including the student body and cafeteria funds and accounts, state and federal grant funds, and any other funds under the district's control or jurisdiction, as well as an audit of student attendance procedures. The audit shall also include a determination of whether LCFF funds were expended in accordance with the district's local control and accountability plan or an approved annual update of the plan. (Education Code 41020)

If the district participates in the school district of choice program to accept interdistrict transfers, the Superintendent or designee shall notify the auditor, prior to the commencement of the audit, that the audit must include a review of the district's compliance with specified program requirements. (Education Code 48301)

If an audit finding results in the district being required to repay an apportionment or pay a penalty, the district may appeal the finding to the Education Audit Appeals Panel by making an informal summary appeal within 30 days of receiving the final audit report or initiating a formal appeal within 60 days of receiving the report. (Education Code 41344, 41344.1)

While a public accounting firm is performing the audit of the district, it shall not provide any nonauditing, management, or other consulting services for the district except as provided in Government Auditing Standards, Amendment #3, published by the U.S. Government Accountability Office. (Education Code 41020)

**Report on Expenditures of State Facilities Funds**

When the district participates in the school facilities program pursuant to Education Code 17070.10-17079.30, the Superintendent or designee shall annually report a detailed list of all expenditures of state facilities funds, including interest, and of the district's matching funds for completed projects until all such funds are expended. The report shall identify expenditures on a project-by-project basis, reflect completed projects that were reimbursed within that fiscal year, and clearly indicate the list of projects that have been completed. (Education Code 41024; 2 CCR 1859.104)

Audits of facilities projects shall be concluded within one year of project completion and shall be included as part of the district's audit for the fiscal year in which the project is reported as completed. A project shall be deemed completed when any of the following conditions is met: (Education Code 41024; 2 CCR 1859.104)

1. When the notice of completion for the project has been filed, all outstanding invoices, claims, and change orders have been satisfied, and the facility is currently in use by the district
2. Three years from the date of the final fund release for an elementary school project
3. Four years from the date of the final fund release for a middle or high school project

#### **Fund Balance**

In accordance with GASB Statement 54, external financial reports shall report fund balances in the general fund within the following classifications based on the relative strength of constraints placed on the purposes for which resources can be used:

1. Nonspendable fund balance, including amounts that are not expected to be converted to cash, such as resources that are not in a spendable form or are legally or contractually required to be maintained intact
2. Restricted fund balance, including amounts constrained to specific purposes by their providers or by law
3. Committed fund balance, including amounts constrained to specific purposes by the Board
4. Assigned fund balance, including amounts which the Board or its designee intends to use for a specific purpose
5. Unassigned fund balance, including amounts that are available for any purpose

#### **Negative Balance Report**

Whenever the district reports a negative unrestricted fund balance or a negative cash balance in its annual budget or annual audit report, it shall include in the budget a statement that identifies the reasons for the negative unrestricted fund balance or negative cash balance and the steps that have been taken to ensure that the negative balance will not occur at the end of the current fiscal year. (Education Code 42127.5)

#### **Lease Accounting**

Any lease agreement involving the district, whether as lessor or lessee, shall be classified as a short-term lease, a contract that transfers ownership, or a lease other than short-term lease and contract that transfers ownership. District financial statement disclosures and schedules related to any lease shall comply with the standards specified in GASB 87.

#### **Non-Voter-Approved Debt Report**

Upon approval by the Board to proceed with the issuance of revenue bonds or any agreement for financing school construction pursuant to Education Code 17170-17199.5, the Superintendent or designee shall notify the County Superintendent of Schools and the county auditor. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with related repayment schedules and evidence of the district's ability to repay the obligation. (Education Code 17150)

When the Board is considering the issuance of certificates of participation and other debt instruments that are secured by real property and do not require the approval of the voters of the district, the Superintendent or designee shall provide notice to the County Superintendent and county auditor no later than 30 days before the Board's approval to proceed with issuance. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with information necessary to assess the anticipated effect of the debt issuance, including related repayment schedules, evidence of the district's ability to repay the obligation, and the issuance costs. (Education Code 17150.1)

#### **Other Postemployment Benefits Report**

In accordance with GASB Statement 75, the district's financial statements shall report the expense of nonpension other postemployment benefits (OPEBs) on an accrual basis over retirees' active working lifetime, as determined by a qualified actuary procured by the Superintendent or designee. To the extent that these OPEBs are not prefunded, the district shall report a liability on its financial statements.

The Superintendent or designee shall annually present the estimated accrued but unfunded cost of OPEBs and the actuarial report upon which those costs are based at an open meeting of the Board. (Education Code 42140)

The district's financial obligation for OPEBs shall be reevaluated every two years in accordance with GASB 75.

#### **Workers' Compensation Claims Report**

The Superintendent or designee shall annually provide the Board, at a public meeting, information and related actuarial reports showing the estimated accrued but unfunded cost of workers' compensation claims. The estimate of costs shall be based on an actuarial report completed at least every three years by a qualified actuary. (Education Code 42141)

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**Regulation 3516.2: Bomb Threats**

**Status:** DRAFT

**Original Adopted Date:** 05/03/2005

To maintain a safe and secure environment for district students and staff, the Superintendent or designee shall ensure that the district's emergency and disaster preparedness plan and/or each school's comprehensive safety plan includes procedures for managing bomb threats. Additionally, the Superintendent or designee shall regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's infrastructure, and the monitoring and response to suspicious and/or threatening digital media content.

### **Receiving Threats**

Any staff member receiving a bomb threat by telephone shall try to keep the caller on the line for as long as possible in order to gather information about the location and timing of the bomb and the person(s) responsible. To the extent possible, the staff member should also take note of the caller's gender, age, any distinctive features of voice or speech, and any background noises such as music, traffic, machinery, or voices. The staff member should not hang up, even if the caller does, and copy the number and/or letters on the telephone's display, if available.

If the bomb threat is received through regular mail or in writing, the staff member who receives it should handle the letter, note, or package as minimally as possible. If the threat is received through electronic means, such as email, text messaging, or social media, the staff member should not delete the message.

### **Response Procedure**

The following procedure shall be followed when a bomb threat is received:

1. Any employee or other school official who receives a bomb threat shall immediately call 911 and report the threat or perceived threat to law enforcement. The employee shall also report the threat to the Superintendent or designee.

If the threat is in writing, the employee shall rewrite the threat exactly as is on another sheet of paper, including the date, time and location the document was found, any conditions surrounding the discovery or delivery of the document, and the full names of any other employees who saw the threat. The employee shall secure the document and not alter it in any way. If the document is small and/or removable, the employee shall place it in a bag or envelope.

If the threat is electronic, the employee shall leave the message open, and print, photograph, or copy the message and subject line, and note the date and time of the message.

2. Any student or employee who sees a suspicious package should not touch, tamper with, or move the item, and shall immediately notify law enforcement and the Superintendent or designee.
3. The Superintendent or designee shall immediately contact law enforcement if not yet done, assess the situation, ensure the area is secured, and initiate standard evacuation procedures as specified in the emergency plan.
4. The Superintendent or designee shall turn off any two-way radio equipment which is located in a threatened building.

Law enforcement and/or fire department staff shall conduct the bomb search. No school staff, students, parents/guardians, or others on campus shall search for or handle any explosive or incendiary device.

No one shall reenter the threatened building(s) until the Superintendent or designee declares that reentry is safe based on law enforcement and/or fire department clearance.

To the extent possible, the Superintendent or designee shall maintain communications with staff, parents/guardians, the Governing Board, other governmental agencies, and the media during the period of the incident.

Following the incident, the Superintendent or designee shall provide crisis counseling for students and/or staff as needed.

Any employee or student found to have made a bomb threat shall be subject to disciplinary procedures and/or criminal prosecution.

### **Staff Training**

The Superintendent or designee shall provide training regarding the assessment and reporting of potential threats and procedures for managing bomb threats to district and site administrators, safety personnel, teachers, and other staff members, as appropriate.

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**Regulation 5131.7: Weapons And Dangerous Instruments**

**Status:** DRAFT

**Original Adopted Date:** 09/25/2019 | **Last Revised Date:** 09/25/2019

Prohibited weapons and dangerous instruments include, but are not limited to: (Education Code 48915, 49330; Penal Code 626.10, 16100-17360, 30310)

1. Firearms: pistols, revolvers, shotguns, rifles, machineguns, "zip guns," "stun guns," tasers, cane guns, camouflaging firearms, and any other device from which is expelled through a barrel and capable of propelling a projectile by the force of an explosion or other form of combustion
2. Ammunition or reloaded ammunition
3. Knives, razor blades, and box cutters: any dirks, daggers (or concealed dirks or daggers), cane swords, ice picks, or other weapons with a fixed, sharpened blade fitted primarily for stabbing, weapons with a blade fitted primarily for stabbing, weapons with a blade longer than 3-1/2 inches, folding knives with a blade that locks into place, switchblade knives, and razors with an unguarded blade
4. Explosive and/or incendiary devices: pipe bombs, time bombs, rockets or rocket propelled projectile launchers, cap guns, bullets containing or carrying an explosive agent, containers of inflammable fluids, and other hazardous devices or concealed explosive substances
5. Any instrument that expels a metallic projectile, such as a BB or a pellet, through the force of air pressure, carbon dioxide pressure, or spring action, or any spot marker gun
6. Any other dangerous device, instrument, or weapon, including those defined in Penal Code 16000-34370, including a blackjack, slingshot, billy, nunchaku, sandclub, sandbag, metal knuckles, or any metal plate with three or more radiating points with one or more sharp edges designed for use as a weapon
7. Any imitation firearm, defined as a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm

Any employee may take any weapon or dangerous instrument from the personal possession of a student while the student is on school premises or under the authority of the district. (Education Code 49331, 49332)

In determining whether to take possession of the weapon or dangerous instrument, the employee shall use the employee's own judgment as to the dangerousness of the situation and, based upon this analysis, shall take one of the following actions:

1. Confiscate the object and deliver it to the principal immediately
2. Immediately notify the principal, who shall take appropriate action
3. Immediately notify the local law enforcement agency and the principal

When informing the principal about the possession of a weapon or dangerous instrument, the employee shall report the name(s) of persons involved, witnesses, location, and the circumstances of the possession.

The principal shall report any possession of a weapon or dangerous instrument to the student's parents/guardians by telephone or in person, and shall follow this notification with a letter.

The employee shall retain possession of the instrument until the risk of its use as a weapon has dissipated or, upon the request of the student's parent/guardian, until the parent/guardian appears and personally takes possession. (Education Code 49331, 49332)

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**Regulation 5141.3: Health Examinations**

**Status:** DRAFT

**Original Adopted Date:** 07/05/2005

Cautionary Notice: Government Code 17581.5 relieves districts from the obligation to perform specified mandated activities, including scoliosis screening, when the Budget Act does not provide reimbursement during that fiscal year. As a result, districts should determine whether the Budget Act for the current fiscal year allows for the suspension of these requirements, and if so, suspend certain provisions of the following administrative regulation related to scoliosis screening. For more information, the district should consult CSBA's District and County Offices of Education Legal Services or district legal counsel.

The principal at each school shall notify parents/guardians of the rights of students and parents/guardians related to health examinations. (Education Code 48980; 20 USC 1232h)

A parent/guardian may annually file with the principal a written statement withholding consent to the child's physical examination. Any such student shall be exempt from any physical examination but shall be subject to exclusion from attendance when contagious or infectious disease is reasonably suspected. (Education Code 49451; 20 USC 1232h)

**Vision Tests**

Each student's vision shall be appraised, by the school nurse or other personnel authorized under Education Code 49452, during the kindergarten year or upon first enrollment or entry in a district elementary school and subsequently in grades 2, 5, and 8. However, a student who is tested upon first enrollment or entry in the district in grade 4 or 7 shall not be required to be appraised in the next immediate year. (Education Code 49455)

The vision appraisal shall include tests for visual acuity, including near vision. Male students shall also be tested once for color vision in grade 1 or later and the results of the appraisal shall be entered in the student's health record. (Education Code 49455)

Appraisal of a student's vision may be waived under either of the following conditions: (Education Code 49455)

1. The student's parent/guardian requests a waiver and presents a certificate from a physician/surgeon, physician assistant, or optometrist showing the results of an examination of the student's vision, including visual acuity and, in male students, color vision.
2. The student's parents/guardians file with the principal a written statement that they adhere to the faith or teachings of any well-recognized religious sect, denomination, or organization and, in accordance with its creed, tenets, or principles depend for healing upon prayer in the practice of their religion.

Visual defects or any other defects found as a result of the vision examination shall be reported to the parent/guardian with a request that remedial action be taken to correct or cure the defect. The report of a visual defect, if made in writing, shall be made on a form prescribed by the Superintendent of Public Instruction. The report shall not include a referral to any private practitioner. However, the student may be referred to a public clinic or diagnostic and treatment center operated by a public hospital or by the state, county, or city department of public health. (Education Code 49456)

In addition to the vision appraisals described above, the school nurse and/or classroom teacher shall continually and regularly observe students' eyes, appearance, behavior, visual performance, and perception that may indicate vision difficulties. (Education Code 49455)

**Eye Examinations for the Purpose of Eyeglasses**

In addition to the vision appraisals described above, the district may enter into a memorandum of understanding with a nonprofit eye examination provider, including a mobile provider, to provide noninvasive eye examinations at a district school exclusively for the purpose of providing eyeglasses. (Education Code 49455.5)

Prior to any eye examination, the school shall notify parents/guardians of the upcoming eye examination and include



a form that allows them to opt their child out of the examination. Parents/guardians who have submitted a general opt-out written statement in accordance with Education Code 49451 are deemed to have opted out. (Education Code 49455.5)

Parents/guardians whose child receives an eye examination shall be provided a report by the provider in accordance with Education Code 49456. (Education Code 49455.5)

### **Hearing Tests**

The Superintendent or designee shall provide for the administration of hearing tests to district students by personnel authorized to conduct such testing pursuant to Education Code 49452 and 49454 and in accordance with the procedures specified in 17 CCR 2951.

Each student shall be given a hearing screening test at the following times: (17 CCR 2951)

1. Kindergarten or grade 1
2. Grade 2
3. Grade 5
4. Grade 8
5. Grade 10 or 11
6. Upon first entry into the California public school system

Each student enrolled in a special education program, other than those enrolled because of a hearing problem, shall be given a hearing test when enrolled in the program and every third year thereafter. Hearing tests may be given more frequently as needed, based on the individualized education program team's evaluation of the student. (17 CCR 2951)

A follow-up hearing threshold test shall be administered to any student who fails to respond to any of the required frequencies in the screening test or is otherwise determined to need further evaluation. (17 CCR 2951)

The Superintendent or designee shall provide written notification of test results to the parents/guardians of any student who fails the hearing tests. When the test results fall within the levels specified in 17 CCR 2951 or there is evidence of pathology, such as an infection of the outer ear, chronic drainage, or a chronic earache, the notification shall include a recommendation that a further medical and audiological evaluation be obtained. (17 CCR 2951)

The dates and results of all screening tests and copies of threshold tests shall be included in the student's health records. (17 CCR 2951)

The principal or designee shall prepare an annual report of the school hearing testing program, using forms provided by the Department of Health Services, with copies to the Superintendent and the County Superintendent of Schools. (17 CCR 2951)

### **Scoliosis Screening**

Each female student in grade 7 and each male student in grade 8 shall be screened for scoliosis. (Education Code 49452.5)

The parent/guardian of any student suspected of having scoliosis shall receive a notice which includes an explanation of scoliosis and describes the significance of treatment at an early age. This notice shall also describe the public services available for treatment and include a referral to appropriate community resources. (Education Code 49452.5)

### **Type 1 Diabetes Information**

The Superintendent or designee shall provide parents/guardians of children enrolled in elementary school for the first time, or with the annual notifications pursuant to Education Code 48980, an information sheet developed by the California Department of Education (CDE) regarding type 1 diabetes as specified in Education Code 49452.6.

### **Type 2 Diabetes Information**

Because type 2 diabetes in children is a preventable and treatable disease, parents/guardians are encouraged to have their child screened by an authorized health care practitioner for risk factors of the disease, including excess weight, and to request tests of their child's blood glucose to determine if the child has type 2 diabetes or pre-diabetes.

The Superintendent or designee shall provide parents/guardians of incoming students in grade 7, or with the annual notifications pursuant to Education Code 48980, an information sheet developed by CDE regarding type 2 diabetes, which includes: (Education Code 49452.7)

1. A description of the disease and its risk factors and warning signs
2. A recommendation that students displaying or possibly suffering from risk factors or warning signs associated with type 2 diabetes be screened for the disease
3. A description of the different types of diabetes screening tests available
4. A description of treatments and prevention methods

The Superintendent or designee may provide information to parents/guardians regarding public or private sources from which they may receive diabetes screening and education services for free or at reduced costs.

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**Regulation 5142: Safety**

**Status:** DRAFT

**Original Adopted Date:** 11/06/2007 | **Last Revised Date:** 05/03/2022

At each school, the principal or designee shall establish emergency procedures, rules for student conduct, and rules for the safe and appropriate use of school facilities, equipment, and materials, consistent with law, Board policy, and administrative regulation. The rules shall be communicated to students, distributed to parents/guardians, and readily available at the school at all times.

**Release of Students**

Students shall be released during the school day only to the custody of an adult who is one of the following:

1. The student's custodial parent/guardian
2. An adult authorized on the student's emergency card as an individual to whom the student may be released when the custodial parent/guardian cannot be reached, provided the principal or designee verifies the adult's identity
3. An authorized law enforcement officer acting in accordance with law
4. An adult taking the student to emergency medical care at the request of the principal or designee

**Supervision of Students**

Every teacher shall hold students to a strict account for their conduct on the way to and from school, on the playgrounds, and during recess. (Education Code 44807)

The principal or designee shall require all individuals supervising students to remain alert for unauthorized persons and dangerous conditions, and promptly report any unusual incidents to the principal or designee and file a written report as appropriate.

Any certificated or classified employee, or other school official, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, as defined, shall immediately report the threat or perceived threat to law enforcement in accordance with Education Code 49393. (Education Code 49390, 49393)

*Threat or perceived threat* means any writing or action of a student that creates a reasonable suspicion that the student is preparing to commit a homicidal act related to school or a school activity. This may include possession, use, or depictions of firearms, ammunition, shootings, or targets in association with infliction of physical harm, destruction, or death in a social media post, journal, class note, or other media associated with the student. It may also include a warning by a parent, student, or other individual.

Additionally, anyone who receives or learns of a health or safety threat related to school or a school activity is encouraged to report the threat to a school or district administrator.

In arranging for appropriate supervision on playgrounds, the principal or designee shall:

1. Clearly identify supervision zones and require all playground supervisors to remain at a location from which they can observe their entire zone of supervision and be observed by students in the supervision zone
2. Consider the size of the playground area, the number of areas that are obstructed from open view, and the age of the students to determine the ratio of playground supervisors to students

At any school where playground supervision is not otherwise provided, the principal or designee shall provide for certificated employees to supervise the conduct and safety, and direct the play, of students who are on school grounds before and after school and during recess and other intermissions. (5 CCR 5552)

The Superintendent or designee shall ensure that teachers, teacher aides, playground supervisors, yard aides, and

volunteers who supervise students receive training in safety practices and in supervisory techniques that will help prevent problems and resolve conflicts among students. Additionally, all staff and other school officials shall be made aware of their responsibilities regarding the reporting of potential homicidal acts to law enforcement, and receive training in the assessment and reporting of such threats. The training shall be documented and kept on file.

### **Playground Safety**

Any new playground or any replacement of equipment or modification of components inside an existing playground shall conform to standards set forth by the American Society for Testing and Materials and the guidelines set forth by the U.S. Consumer Product Safety Commission. The Superintendent or designee shall have a playground safety inspector certified by the National Playground Safety Institute conduct an initial inspection to aid compliance with applicable safety standards. (Health and Safety Code 115725)

### **Activities with Safety Risks**

Due to concerns about the risk to student safety, the principal or designee shall not permit the following activities on campus or during school-sponsored events unless the activity is properly supervised, students wear protective gear as appropriate, and each participant has insurance coverage:

1. Trampolining
2. Scuba diving
3. Skateboarding or use of scooters
4. In-line or roller skating or use of skate shoes
5. Sailing, boating, or water skiing
6. Cross-country or downhill skiing
7. Motorcycling
8. Target shooting
9. Horseback riding
10. Rodeo
11. Archery
12. Mountain bicycling
13. Rock climbing
14. Rocketeering
15. Surfing
16. Body Contact Sports
17. Other activities determined by the principal to have a high risk to student safety

As needed, the Superintendent or designee may periodically provide training or instruction to students on the safe use of electric, motorized or nonmotorized bicycles, scooters, skateboards, and roller skates. Any student who rides any such bicycle, scooter, skateboard, or roller skates at school shall wear a properly fitted and fastened bicycle helmet.

### **Events In or Around a Swimming Pool**

When any on-campus event that is not part of an interscholastic athletic program is sponsored or hosted by the district and is to be held in or around a swimming pool, at least one adult with a valid certification of cardiopulmonary resuscitation training shall be present throughout the duration of the event. (Education Code 35179.6)

### **Laboratory Safety**

The principal of each school offering laboratory work shall develop procedures for laboratory safety and designate a trained certificated employee to regularly review, update, and implement these procedures.

Students in a laboratory shall be under the supervision of a certificated employee. Students shall be taught laboratory safety, and safety guidelines and procedures shall be posted in science classrooms. Students shall receive continual reminders about general and specific hazards.

Hazardous materials shall be properly used, stored, and disposed of in accordance with law and the district's chemical hygiene plan.

Bloodborne pathogens shall be handled in accordance with the district's exposure control plan.

The district's emergency plan, emergency contact numbers, and first aid supplies shall be readily accessible.

Parents/guardians shall be made aware of the kinds of laboratory activities that will be conducted during the school year.

### **Hearing Protection**

The Superintendent or designee shall monitor students' exposure to excessive noise in classrooms and provide protection as necessary. The Superintendent or designee may also provide hearing conservation education to teach students ways to protect their hearing.

### **Eye Safety Devices**

The Superintendent or designee shall provide schools with eye safety devices for use whenever students, teachers, or visitors are engaged in or observing an activity or using hazardous substances likely to cause injury to the eyes. Eye safety devices may be sold to students for an amount not to exceed the actual cost to the district. (Education Code 32030, 32031, 32033)

### **Protection Against Insect Bites**

To help protect students against insect bites or stings that may spread disease or cause allergic reactions, students shall be allowed to apply insect repellent provided by their parents/guardians, when engaging in outdoor activities. Any application of insect repellent shall occur under the supervision of school personnel, and in accordance with the manufacturer's directions.

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**Regulation 5142.2: Safe Routes To School Program**

**Status:** DRAFT

**Original Adopted Date:** Pending

District strategies to improve student safety along routes to school and to promote walking, bicycling, and other forms of active transport to school by students may include:

1. Education activities that promote safety and awareness, such as:
  - a. Instructing students about pedestrian and personal safety related to the use of electric or motorized and nonmotorized bicycles or scooters, including by local law enforcement, organizations specified in Education Code 38134, and public agencies that provide safety instructions on such bicycles and scooters.
  - b. Instructing students about the health, academic, and environmental benefits of walking, bicycling, and other forms of active transport to school
  - c. Offering driver safety information to high school students, parents/guardians, and the community to promote safety around school campuses and routes
2. Encouragement strategies designed to generate interest in active transport to school, such as:
  - a. Organizing or facilitating "walking school buses" and/or "bicycle trains" whereby students walk or bike to school in groups escorted by parents/guardians or other volunteers as needed
  - b. Organizing special events and activities, such as Walk or Bike to School Day, International Walk to School Month, or year-round competitions
  - c. Publicizing the district's efforts in order to build support of parents/guardians and the community, including providing information about the district's safe routes to school program in parent/guardian communications and in any notifications about transportation options
3. Enforcement strategies to deter unsafe behaviors of drivers, pedestrians, and bicyclists, such as:
  - a. Initiating or expanding crossing guard, student safety patrol, and/or parent/guardian safety patrol programs
  - b. Partnering with local law enforcement to help ensure that traffic laws are obeyed in the vicinity of schools and to implement appropriate measures such as placement of speed feedback monitors, ticketing, and/or driver safety campaigns
  - c. Monitoring to ensure that students who bicycle to school or who use skateboards, skates, or nonmotorized scooters wear helmets in accordance with Vehicle Code 21212
4. Engineering strategies that address the design, implementation, operation, and maintenance of traffic control devices or physical measures, such as:
  - a. Working with local government agencies, parents/guardians, school staff, and others as appropriate to gather data about environmental conditions and hazards along routes to school
  - b. Working with local government agencies to make operational and physical improvements that reduce or eliminate hazards, such as reducing motor vehicle traffic speeds in the area and establishing safer and fully accessible crosswalks, walkways, trails, and bikeways
  - c. Assessing the adequacy, accessibility, and safety of bicycle parking at schools and making modifications as needed, such as increasing the number of or relocating bicycle racks and/or equipment storage areas
  - d. Considering safe routes to school when making decisions about siting and designing of new schools
5. Evaluation to assess progress toward program goals, including:

- a. Gathering and interpreting data based on indicators established by the Superintendent and the Governing Board
    - b. Presenting data to the Board, program partners, and the public
    - c. Recommending program modifications as needed
  6. Emerging technologies that aid in the prevention and mitigation of accidents
  7. Emergency response in managing injuries after an accident occurs, including, but not limited to, training staff, crossing guards, student and/or parent/guardian safety patrols, and other volunteers who assist with drop-off and pick-up in emergency procedures
  8. Equity, such that resources are distributed in a manner that provides safe access and participation in an equitable manner across the community
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**Regulation 5148.2: Before/After School Programs**

**Status:** DRAFT

**Original Adopted Date:** 03/06/2018 | **Last Revised Date:** 03/01/2022

**Definitions**

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

*Offer access*, with regard to an Expanded Learning Opportunities (ELO) program, means to recruit, advertise, publicize, or solicit through culturally and linguistically effective and appropriate communication channels. (Education Code 46120)

*Provide access*, with regard to an ELO program, means to register or enroll a student in an ELO program. (Education Code 46120)

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

**Grades TK-9**

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

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

The district's ELO program shall serve students in grades TK-6. (Education Code 46120)

The district's programs shall be planned through a collaborative process that includes parents/guardians, students, and representatives of participating schools, governmental agencies, including city and county parks and recreation departments, local law enforcement, community organizations, and the private sector. As appropriate, the Superintendent or designee may include other stakeholders in such collaborative process. (Education Code 8482.5, 8484.75, 46120)

For the 2022-23 school year, the district shall offer access to ELO programs to all unduplicated students in grades TK-6 and provide access to such programs to at least 50 percent of enrolled unduplicated students. (Education Code 46120)

Commencing with the 2023-24 school year, the district shall offer access to the ELO program to all classroom-based students in grades TK-6. The district shall provide access to any student whose parent/guardian requests placement in an ELO program.

The Superintendent or designee shall ensure that the plan to provide access to full-day learning programs the year before kindergarten addresses the needs of children and their families as specified in BP 6170.1 - Transitional Kindergarten. (Education Code 8322)

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

1. Program Elements



- a. The program shall include an educational and literacy element in which tutoring or homework assistance is provided in language arts, mathematics, history and social science, computer training, and/or science. (Education Code 8482.3, 8484.75, 46120)
- b. The program shall include an educational enrichment element which may include, but is not limited to, fine arts, career technical education, recreation, technology, physical fitness, and prevention activities. (Education Code 8482.3, 8484.75, 46120)

## 2. Nutrition

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

## 3. Location of Program

- a. The program may be offered at one or multiple school sites and/or at an easily available and accessible off-campus facility. (Education Code 8482.3, 8484.75)
- b. When there is a significant barrier to student participation in either the before-school or after-school component of a program at the school of attendance, the Superintendent or designee may, with the approval of the Superintendent of Public Instruction, provide services at another school site. Such transfer of services shall occur only if the school to which the program will be transferred agrees to receive students from the transferring school and has an existing grant of the same type as the transferring school, or does not have a 10-percent lower percentage of students eligible for free or reduced-price meals than the transferring school. A significant barrier includes any of the following: (Education Code 8482.8, 8484.75)
  - i. Fewer than 20 students participating in the program component
  - ii. Extreme transportation constraints, including, but not limited to, desegregation busing, busing for magnet or open enrollment schools, or student dependence on public transportation
  - iii. A reduction in the program grant of an existing school due to its merging into a new school opened by the district or the splitting of its students with a new school

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

## 4. Staffing

- a. All staff members who directly supervise students shall, at a minimum, meet the qualifications for an instructional aide. (Education Code 8483.4, 8484.75, 45330, 45344, 45344.5)
- b. All program staff and volunteers shall be subject to the health screening and fingerprint clearance requirements in law and Board policy. (Education Code 8483.4, 8484.75)
- c. The student-to-staff ratio shall be no more than 20 to 1, except that programs serving transitional kindergarten or kindergarten students shall maintain a student-to-staff member ratio of no more than 10 to 1 (Education Code 8483.4, 8484.75, 46120)

## 5. Hours of Operation

- a. A before-school program shall not operate for less than one and one-half hours per regular school day. (Education Code 8483.1, 8484.75)

- b. An after-school program shall begin immediately upon the conclusion of the regular school day and shall operate a minimum of 15 hours per week and at least until 6 p.m. on every regular school day. (Education Code 8483, 8484.75)
- c. An ELO program shall provide in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, shall not be less than nine hours of combined instructional time and expanded learning opportunities per instructional day. (Education Code 46120)

#### 6. Admissions

- a. Every student attending a school operating a program is eligible to participate in the program, subject to program capacity. (Education Code 8482.6, 8484.75)
- b. If the number of students wishing to participate in the program exceeds program capacity, students shall be selected for enrollment based on the following guidelines:
  - i. First priority for enrollment shall be given to students who are identified as homeless youth, as defined by the McKinney-Vento Homeless Assistance Act (42 USC 11434a), at the time they apply for enrollment or at any time during the school year, to students who are identified by the program as being in foster care, and to students who are eligible for free or reduced-price meals. (Education Code 8483, 8483.1, 8484.75)

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

The district shall inform the parent/guardian of a homeless or foster youth, or student eligible for free or reduced price meals, of the right of the child to receive priority enrollment and how to request priority enrollment. (Education Code 8483, 8484.75)

- ii. Second priority for enrollment of middle or junior high school students shall be given to students who attend daily. (Education Code 8483, 8483.1, 8484.75)
- iii. A waiting list shall be established to accommodate additional students if space becomes available.

#### 7. Attendance/Early Release

- a. Each student admitted into a district program shall be expected to attend the full number of hours that the program is in operation every day that the student participates. An ELO program offered pursuant to Education Code 46120 does not have an attendance requirement, but the district may track student attendance for safety and continuous quality improvement purposes.
- b. When necessary, a student's parent/guardian may request, in writing, that the Superintendent or designee approve the reasonable late daily arrival for the before-school program or the reasonable early daily release from the after-school program. The Superintendent or designee shall not approve such a request if the student would be attending less than one-half of the daily program hours.

#### 8. Summer/Intersession/Vacation Programs

- a. ELO programs shall offer no less than nine hours of in-person expanded learning opportunities per day for at least 30 non-school days, during intersessional periods.
- b. A before-school program operating during summer, intersession, and/or vacation days shall be offered for a minimum of two hours per day. An after-school program offered during summer, intersession, and/or vacation days may be operated for either three hours or six hours per day in accordance with Education Code 8483.76. When both before-school and after-school programs are offered for the same students on such days, they shall be operated for a minimum of four and one-half hours per day. (Education Code 8483, 8483.1, 8483.2, 8483.76)
- c. A program offered during summer, intersession, and/or vacation periods may open eligibility to every student attending a school in the district, with priority for enrollment given to students enrolled in the

school that received the grant. (Education Code 8483.76)

- d. To address the needs of students and school closures, the program may be conducted at an off-site location or an alternate school site. The program shall notify the California Department of Education (CDE) of the change of location and shall include a plan to provide safe transportation pursuant to Education Code 8484.6. (Education Code 8483.76)
- e. Any program operating for six hours per day shall provide at least one nutritionally adequate free or reduced-price meal to each eligible student during each program day. (Education Code 8483.76)
- f. For any program operating six hours per day, district procedures pertaining to student attendance and early release as specified in item #7 above shall apply. (Education Code 8483.76)

## Reports

The Superintendent or designee shall annually submit to CDE outcome-based data, including, but not limited to: (Education Code 8427, 8482.3, 8484)

1. For participating students, school day attendance on an annual basis and program attendance on a semi-annual basis
  2. Evidence of a program quality improvement process that is data driven and based on CDE program quality standards
-

**Regulation 6164.4: Identification And Evaluation Of Individuals For Special Education**

**Status:** DRAFT

**Original Adopted Date:** 06/11/2009 | **Last Revised Date:** 12/14/2021

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

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

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

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

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

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

**Initial Evaluation for Special Education Services**

Before the initial provision of special education and related services to a student with a disability, the district shall conduct an individual initial evaluation of the student's educational needs related to all areas of suspected disability. (Education Code 56320; 34 CFR 300.301)

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

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

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

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

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

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

1. Upon completion of the administration of tests and other evaluation materials, an IEP team meeting that includes the parent/guardian or the parent/guardian's representative shall be scheduled pursuant to Education Code 56341. At this meeting, the team shall determine whether or not the student is a student with disabilities, as defined in Education Code 56026, and shall discuss the evaluation, the educational recommendations, and the reasons for the recommendations.
2. When making a determination of eligibility for special education, the district shall not determine that the student is disabled if the primary factor for such determination is lack of appropriate instruction in reading, including the essential components of reading instruction as defined in 20 USC 6368, lack of appropriate instruction in mathematics, or limited English proficiency, if the student does not otherwise meet the eligibility criteria under 34 CFR 300.8.
3. A copy of the evaluation report and the documentation of determination of eligibility shall be given to the parent/guardian.
4. If the parent/guardian disagrees with an evaluation obtained by the district, the parent/guardian has the right to obtain, at public expense, an independent educational evaluation (IEE) of the student from qualified specialists, in accordance with 34 CFR 300.502. The parent/guardian is entitled to only one such evaluation at public expense each time the district conducts an assessment with which the parent/guardian disagrees.

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

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

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

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

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

Consent means that the parent/guardian: (Education Code 56021.1; 34 CFR 300.9)

1. Has been fully informed, in the parent/guardian's native language or other mode of communication, of all information relevant to the activity for which consent is sought
2. Understands and agrees, in writing, to the carrying out of the activity for which parent/guardian consent is sought and the consent describes that activity and lists the records (if any) that will be released and to whom

3. Understands that the granting of consent is voluntary on the parent/guardian's part and may be revoked at any time
4. Understands that if the parent/guardian revokes consent, that revocation is not retroactive (i.e., it does not negate an action that has occurred after the consent was given and before the consent was revoked). The district is not required to amend the education records of a student to remove any reference to the student's receipt of special education and services if the student's parent/guardian submits a written revocation of consent after the initial provision of special education and related services to the student.

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

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

The district shall maintain a record of its attempts to obtain consent, such as: (Education Code 56341.5)

1. Detailed records of telephone calls made or attempted and the results of those calls
2. Copies of correspondence sent to the parent/guardian and any responses received
3. Detailed records of visits made to the parent/guardian's home or place of employment and the results of those visits

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

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

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

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

### **Conduct of the Evaluation**

Within 60 calendar days of receiving parental consent for the initial assessment of a student, not counting days between the student's regular school sessions, terms, or days of school vacation in excess of five schooldays, a determination whether the student is eligible for special education and the educational needs of the student shall be made, an IEP team meeting shall occur, and an IEP shall be developed, unless the parent/guardian agrees in writing to an extension, pursuant to Education Code 56344. If the 60-day time is interrupted by a student school vacation, the 60-day time shall recommence on the date that student schooldays reconvene and a meeting to develop an IEP for the student shall be conducted within 30 days of a determination that the student needs special education and

related services. (Education Code 56043, 56344)

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

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

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

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

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

The district's evaluation shall not use any single measure or assessment as the sole criterion for determining whether a student is a student with a disability and for determining the appropriate educational program for the student. The assessment shall use technically sound instruments that may assess the relative contribution of cognitive and behavioral factors in addition to physical or developmental factors. (Education Code 56320; 34 CFR 300.304)

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

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

Students shall be assessed in all areas related to the suspected disability, including, if appropriate, health and development, vision (including low vision), hearing, motor abilities, language function, general intelligence, academic performance, communicative status, self-help, orientation and mobility skills, career and vocational abilities and interests, and social and emotional status. When appropriate, a developmental history shall be obtained. For students with residual vision, a low vision assessment shall be provided in accordance with guidelines established pursuant to Education Code 56136. The district shall ensure that the evaluation is sufficiently comprehensive to

identify all of the student's special education and related service needs, whether or not commonly linked to the disability category in which the student has been classified. (Education Code 56320; 34 CFR 300.304)

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

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

If a student has transferred from another district in the same school year or leaves this district, the district shall coordinate with the student's prior or subsequent district as necessary and as expeditiously as possible to ensure prompt completion of full evaluations. (Education Code 56320; 34 CFR 300.304)

### **Evaluation Report**

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

1. Whether the student may need special education and related services
2. The basis for making the determination
3. The relevant behavior noted during the observation of the student in an appropriate setting
4. The relationship of that behavior to the student's academic and social functioning
5. The educationally relevant health, developmental, and medical findings, if any
6. For students with learning disabilities, whether there is such a discrepancy between achievement and ability that it cannot be corrected without special education and related services
7. A determination concerning the effects of environmental, cultural, or economic disadvantage, where appropriate
8. The need for specialized services, materials, and equipment for students with low incidence disabilities, consistent with Education Code 56136

### **Eligibility Determination**

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

When making a determination of eligibility for special education and related services, the district shall not determine



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

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

### **Independent Educational Evaluation**

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

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

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

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

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

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

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

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

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

### **Coordinating Transitions**

The district designates the individual listed below as the main point of contact for coordinating and completing, with other agencies and persons, the transition of a child and family from infant/toddler programs to preschool (Part C to Part B of the federal Individuals with Disabilities Education Act), including establishing practices to educate and support families during the transition: (Government Code 95008)

Tcoe Preschool Coordinator  
(title or position)  
6200 S. Mooney BLVD, Visalia, CA 93278  
(address)  
559-730-2910 ext. 5164

### **Reevaluation**

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

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

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

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

The district's point of contact for coordinating and completing the transition of a child and family from infant/toddler programs to preschool, may coordinate the reevaluation and monitoring as described above for kindergarten or first grade.

---

**4. ADMINISTRATIVE: Action items:**

- 4.2** Award of Bid – Flooring and Mastic Remediation Project at Tipton Elementary School  
Recommend Award of Bid No. 1- Flooring and Mastic Remediation Project at Tipton Elementary School

February 24, 2023

# Tipton Elementary School District

## Bid Results

<p style="text-align: center;"><b>Asbestos Abatement Flooring and Mastic Remediation Project</b></p>
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### Bid Summary

<b>BID #1</b>	<b>PARC Environmental</b>	<b>\$61,900.</b>
<b>Bid #2</b>	<b>Central Valley Environmental</b>	<b>\$68,000.</b>
<b>Bid #3</b>	<b>Bowen Environmental</b>	<b>\$78,800.</b>

**All Required Documentation was Submitted with each Bid**

Thank You for your time and proposal on this project.

Any questions or clarifications needed, please feel free to call me.

Craig Wobschall, CAC #96-2095

**4. ADMINISTRATIVE: Action items:**

- 4.3** Award of Bid – Phase II Floor Replacement Project at Tipton Elementary School  
Recommend Award of Bid No. 1 - Floor Replacement Project at Tipton Elementary School

**BID TABULATION**  
TIPTON ELEMENTARY SCHOOL DISTRICT  
**Phase II Flooring Replacement Project**

Contractor	Bid Amount
1. Michael Flooring Inc.	\$232,318.36

**4. ADMINISTRATIVE: Action items:**

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

RETURN THIS FORM BY MARCH 17, 2023

TO TCOE

Attn: Shelly DiCenzo, Business Services

TO: Shelly DiCenzo, Business Services  
Tulare County Office of Education

SUBJECT: **INDEPENDENT AUDITOR SELECTION FORM – 2022-2023**  
**(For the financial and compliance audit for the year ending June 30, 2023)**

School District Tipton Elementary School District

Audit Firm M. Green and Company LP

Lead Audit Partner\* Nicole Centofanti

\*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 2 YEAR OF A 3 -YEAR AGREEMENT.** Attach a copy of the agreement if this is the 1<sup>st</sup> year of a multi-year agreement.

**2022-2023 Audit Fee**

for the audit of the year  
ending June 30, 2023

\$ 27,000

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

City / Zip Visalia, 93278

Phone No. (559) 427-3900

Date: 1/9/2023

By: Stacey Bettencourt  
Superintendent or Designee Signature

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

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

\_\_\_\_\_ School District  
HEREBY REQUESTS the County Superintendent of Schools to provide for a financial and compliance  
audit for fiscal year 2022-2023.

Date:

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





CLOVIS | HANFORD | PORTERVILLE | TULARE | VISALIA

## M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

February 27, 2023

REBECCA AGREDANO, CPA

MARLA D. BORGES, CPA

NICOLE A. CENTOFANTI, CPA

BRENDA A. DADDINO, CPA

JASON A. FRY, CPA, MSA

ELAINE D. HOPPER, CPA, CFE

R. IAN PARKER, CPA

KRYSTAL PARREIRA, CPA, MSA

MARY L. QUILLIN, CPA

GIUSEPPE SCALIA, CPA

NATALIE H. SIEGEL, CPA

ROSALIND WONG, CPA

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GINILU VANDERWALL, CPA

KRISTI WEAVER, CPA

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

Dear Board of Directors and Management:

Enclosed please find an engagement agreement covering an audit of the Tipton Elementary School District for the year ending June 30, 2023. We had previously provided an engagement agreement for multiple years which is still valid for the years and fees agreed upon. Due to the ongoing changes to audit guides, GASB Pronouncements and required wording changes, we needed to update the agreement to include all of these changes. Although the original signed agreement and fees are agreed upon with our multi-year agreement, we will require a signed engagement agreement that is only for one year. We have enclosed three copies of the engagement agreement regarding an audit of the School District for the year noted above. If you agree with its terms, please sign all copies of the agreements and return one copy to us, one copy to the Tulare Office of Education and one copy is for your files. Thank you for your continued trust in M. Green and Company LLP and we are sorry for this inconvenience. If you have any questions or concerns about this agreement or any other matter, please contact the undersigned.

Very truly yours,

M. GREEN AND COMPANY LLP  
Certified Public Accountants

Nicole A. Centofanti, CPA  
Partner

Enclosures



CLOVIS | HANFORD | PORTERVILLE | TULARE | VISALIA

## M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

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KRISTI WEAVER, CPA

February 27, 2023

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, 2023.

### Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the 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, 2023. 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 *2022-2023 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).

- Compliance with compliance requirements described in the *2022-2023 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 accounting 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 *2022-2023 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 accounting 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 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.

### **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, *2022-2023 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, *2022-2023 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, *2022-2023 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.

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

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 *2022-2023 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 *2022-2023 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 *2022-2023 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 statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review when we begin our 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 OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with 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 cash or other confirmations, conversion entries, audit worksheets and schedules we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's 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 auditor's 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 15<sup>th</sup> day of December following the close of the fiscal year. The audit filing date can be extended only upon proper authorization by the State Controller's Office and the California Department of Education. Nicole Centofanti, 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.) that we agree that our gross fee, including expenses will not exceed \$27,600. 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.

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

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

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

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

Very truly yours,



M. GREEN AND COMPANY LLP  
Certified Public Accountants

NAC/kn  
Enclosures

**RESPONSE:**

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

By: Stacey Bettencourt

Title: Superintendent

Date: 3/1/2023

**4. ADMINISTRATIVE: Action items:**

**4.5** Memorandum of Understanding Between Tulare County Office of Education and TUPE Consortium and TUPE Tier 2 Comprehensive Program Partners



**MEMORANDUM OF UNDERSTANDING**  
**between**  
**Tulare County Office of Education TUPE Consortium**  
**and**  
**TUPE Tier 2 Comprehensive Program Partners**

**PROJECT SUMMARY / PURPOSE**

The Tulare County Office of Education (TCOE) Tobacco-Use Prevention Education (TUPE) Consortium, led by the TCOE CHOICES Program, is a partnership of school districts collectively serving students from middle and high schools located throughout Tulare County, supported by community partners and agencies such as the Tulare County Sheriff's Office and the Tulare County Health and Human Services Agency.

Participating school districts are:

- |  |   |
|--|---|
| 1. Alpaugh Unified School District             | 20. Richgrove School District               |
| 2. Alta Vista School District                  | 21. Rockford School District                |
| 3. Buena Vista School District                 | 22. Saucelito School District               |
| 4. Burton School District                      | 23. Springville Union School District       |
| 5. Cutler-Orosi Joint Unified School District  | 24. Stone Corral School District            |
| 6. Dinuba Unified School District              | 25. Sundale Union School District           |
| 7. Ducor Union School District                 | 26. Sunnyside Union School District         |
| 8. Earlimart School District                   | 27. Terra Bella Union School District       |
| 9. Exeter Unified School District              | 28. Three Rivers Union School District      |
| 10. Farmersville Unified School District       | 29. Tipton School District                  |
| 11. Hope School District                       | 30. Traver Joint School District            |
| 12. Liberty School District                    | 31. Tulare City School District             |
| 13. Lindsay Unified School District            | 32. Tulare County Office of Education       |
| 14. Monson-Sultana Joint Union School District | 33. Tulare Joint Union High School District |
| 15. Oak Valley Union School District           | 34. Visalia Unified School District         |
| 16. Palo Verde Union School District           | 35. Waukena Joint Union School District     |
| 17. Pixley Union School District               | 36. Woodlake Union School District          |
| 18. Pleasant View School District              |   |
| 19. Porterville Unified School District        |   |

The goal of the California Department of Education's TUPE Program is to prevent youth tobacco use in California schools by funding local educational agencies (LEAs) to help students build their knowledge and skills to make healthy decisions. Funded LEAs empower students through tobacco-specific, evidence-informed education, positive youth development, and reinforcement activities.

With funding from the CDE TUPE Program Tier 2 grant during the period of July 1, 2023 through June 30, 2026 and other Federal, state and local support, the Tulare County TUPE Consortium will work together to implement a comprehensive, evidence-informed tobacco-use prevention, youth development, intervention, and cessation programs at schools throughout Tulare County. The Tulare County TUPE Consortium will also support school districts in establishing and maintaining tobacco-free school environments as a key strategy against smoking and secondhand smoke exposure, which are the leading causes of preventable death in the United States.

## **AGREEMENT:**

### *Consortium Partner agrees to:*

- Program Plan Fidelity: Commit to the full implementation of the TUPE curriculum for the general student population in grades 6–12 as outlined in the TCOE TUPE Consortium Program Plan.
- Collaboration and Professional Development: Identify dedicated staff person(s) at the district level and at each participating school site to serve as key contacts for Consortium activities and responsibilities. Duties include participation in the TCOE TUPE Consortium *Collaborative Oversight Group* and supporting teachers and faculty in TUPE professional development opportunities.
- School Connectedness: Coordinate with TCOE TUPE staff to facilitate community events at school sites in order to build school connectedness -- hosting parents, guardians, and the larger community at TUPE-related informational events such as Town Halls and Back to School Night.
- Interagency Partnerships: Assist in soliciting community support by identifying other community organizations that support the mission of the TCOE TUPE Consortium and that can help build Program resources, share ideas and increase school and community connectedness.
- Tobacco-Free School Policy – each district/school that receives TUPE funding is required to adopt and enforce a tobacco-free school policy on school sites and at school-sponsored events as described in *HSC Section 104420(n)(2)* no later than July 1 of each fiscal year (FY).
- Continuous Program Improvement (CPI) – Ensure CPI by participating in “Needs Assessment” activities conducted by the Consortium’s *Collaborative Oversight Group*. The Needs Assessment will enable the Consortium to evaluate and identify emerging needs by program areas, including Student Services, Staff Professional Development, Family and Community Engagement, Interagency Partnerships, Tobacco-free Policy Development, and Implementation, Project Monitoring and Evaluation, and LEA Technical Assistance as well as identifying needs specific to the priority subgroups.
- Data Collection - All districts and schools must participate in the collection of various qualitative and quantitative data, including CHKS data and other local data related to student tobacco use, funding, and/or resources. All schools receiving TUPE services must participate in the district-level CHKS Core Module with the population of students in grades six, seven, nine, and eleven. Additionally, each school is required to participate, if selected, in the *California Student Tobacco Survey (CSTS)* administered by the California Dept. of Public Health and the Evaluation of TUPE Programs in California conducted under the auspices of the University of California, Office of the President’s Tobacco-Related Disease and Research Program.

### *TCOE agrees to:*

- Program Plan Fidelity: Commit to the full implementation of the Program Plan as outlined in the TUPE Tier 2 Comprehensive grant proposal by working with District and

School staff and other community agencies to provide education for young people to make healthful decisions through tobacco-specific, evidence-informed educational instruction, and activities that build knowledge, social skills, and youth development assets.

- **Collaboration and Professional Development**: Provide appropriate and relevant ongoing professional development for District and school staff and share best practices from other districts and schools that effectively advance students' health and academic outcomes by improving school connectedness.
- **School Connectedness**: Coordinate with District and School staff to facilitate community events at school sites in order to build school connectedness -- hosting parents, guardians, and the larger community at TUPE-related informational events such as Town Halls and Back to School Night.
- **Interagency Partnerships**: Facilitate the work of the *Collaborative Oversight Group* by convening regular COG meetings to evaluate Program Plan implementation and progress; guide partnership agencies' participation and solicit and cultivate community support for the mission of the TCOE TUPE Consortium.
- **Tobacco-Free School Policy** – Assist Districts and Schools that receive TUPE funding with required certification activities to adopt and enforce a tobacco-free school policy on school sites and at school-sponsored events as described in *HSC Section 104420(n)(2)* no later than July 1 of each fiscal year (FY). TCOE will also provide information about policy and enforcement procedures, such as an “Alternative to Suspension” model that will be communicated clearly to school personnel, parents, pupils, and the larger community.
- **Continuous Program Improvement (CPI)** – Ensure CPI by guiding ongoing “Needs Assessment” activities conducted by the Consortium’s *Collaborative Oversight Group*. The Needs Assessment will enable the Consortium to evaluate and identify emerging needs by program areas, including Student Services, Staff Professional Development, Family and Community Engagement, Interagency Partnerships, Tobacco-free Policy Development, and Implementation, Project Monitoring and Evaluation, and LEA Technical Assistance as well as identifying needs specific to the priority subgroups.
- **Data Collection** – Oversee the collection of all data related to the TUPE T2 Program. All districts and schools must participate in the collection of various qualitative and quantitative data, including CHKS data and other local data related to student tobacco use, funding, and/or resources. All schools receiving TUPE services must participate in the district-level CHKS Core Module with the population of students in grades six, seven, nine, and eleven. Additionally, each school is required to participate, if selected, in the *California Student Tobacco Survey (CSTS)* administered by the California Dept. of Public Health and the Evaluation of TUPE Programs in California conducted under the auspices of the University of California, Office of the President’s Tobacco-Related Disease and Research Program.

**AMENDMENTS**

This MOU may be amended or modified by the consent of all Partners at any time during its term. Amendments to this MOU must be in writing and signed by authorized representatives of TCOE and the Consortium. No change in, addition to, or waiver of any term or condition of this MOU shall be binding for any Partner unless approved in writing by all Partners.

Signatures below represent the Partner's agreement to the terms of this MOU:

**TULARE COUNTY SUPERINTENDENT OF SCHOOLS**

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

By: \_\_\_\_\_

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

**DISTRICT SUPERINTENDENT**

Stacey Bettencourt
Superintendent
Tipton Elementary School
370 N. Evans Road, Tipton, CA

By: Stacey Bettencourt

Date: 2/28/2023

**4. ADMINISTRATIVE: Action items:**

**4.6 Academic Instructional Coach – Job Description  
Learning Block Grant Funding**

# TIPTON ELEMENTARY SCHOOL DISTRICT

TITLE: Academic Instructional Coach (1-5)

CLASSIFICATION: Certificated (TOSA)

REPORTS TO: Administration

WORK YEAR: 10 months/185 days

Full Time

BOARD APPROVAL:

SALARY: Certificated Salary Schedule

## **BASIC FUNCTION:**

Under the direction of the Superintendent or designee, the role of Academic Instructional Coach is focused on improving our student's academic abilities through the development of student interventions in the area literacy or mathematics. This includes listening, speaking, reading, and writing.

## **ESSENTIAL DUTIES AND RESPONSIBILITIES:**

- Building rapport with students.
- Helping students identify strengths and weaknesses.
- Assisting students with setting their academic goals.
- Develops, Organizes, and implements a leveled reading intervention program
- Monitor, track, and analyze student achievement data to identify supports and strategies
- Provides/oversees Tier 2 interventions for designated students
- Model research-based instructional approaches and collaborate with the teacher to determine those approaches that best meet the students' needs
- Train and guide the districts' instructional aides in the delivery of intervention support
- Utilizes a coaching and feedback cycle grounded in data to support teacher growth and development
- Support teachers with the implementation of: Common Core State Standards content and District-adopted Curriculum
- Play a role in the efforts to horizontally and vertically align Literacy Curriculum
- Collaborate with site leadership in informal classroom observations to capture learning indicators and progress monitoring data
- Serve as a leader coaching cycles and mentoring.
- Serve as a member of and collaborate with the MTSS leadership team to monitor student data, provide ongoing support to student outcomes and appropriate interventions, and attend SST meetings.
- Support the analysis of the benchmarks by training certificated and classified staff in monitoring the data
- Attend professional learning opportunities to deepen content and pedagogical knowledge and cognitively guided coaching.

- Participate in ongoing data analysis, inquiry, and collaboration around intervention, coaching, and facilitation.
- Provide Professional Development to staff
- Other duties that support instruction as assigned.

**Qualifications:**

- Skills to motivate students, communicate with individuals from varied educational and cultural backgrounds, direct support personnel, and evaluate performance.
- Knowledge of age-appropriate teaching methods, Common Core State Standards
- Willingness to learn to coach, lead, and support teachers
- Willingness to obtain a Reading Specialist Certificate/Credential
- Model positive and healthy character traits and habits, such as being organized, consistent, and understanding
- A deep understanding of the theories of literacy, including the diagnostic teaching of reading and reading intervention

**Physical Abilities:**

- Abilities to stand and walk for prolonged periods, perform a variety of specialized tasks, maintain records, establish and maintain cooperative working relationships with students, parents, other school personnel, meet schedules and deadlines.
- Significant physical abilities include lifting/carrying, reaching/handling, talking/hearing conversations, near/far visual acuity/depth perception/accommodation/color vision/field of vision.

**Education and/or Certifications Required:**

- Valid CA Teaching credential.
- At least three years of successful teaching experience.
- Pursuing or willing to pursue master degree in education, literacy, mathematics, or similar

**Disclaimers:**

FLSA Status: Non-Exempt

This organization is an Equal Opportunity Employer and does not discriminate based on race, color, national origin, creed, age, gender, or disability. Inquiries regarding compliance procedures may be directed to our personnel office.

This organization complies with the Americans with Disabilities Act. Persons with a disability who may need some accommodation in the hiring process should contact our personnel office.

This organization is a Drug and Tobacco-Free Workplace.

This organization requires a successful candidate to provide employment eligibility and verification of a legal right to work in the United States in compliance with the Immigration Reform and Control Act.

**4. ADMINISTRATIVE: Action items:**

**4.7** Updated Expanded Learning Opportunities Program Plan



# Expanded Learning Opportunities Program Plan Guide

## EXPANDED LEARNING OPPORTUNITIES PROGRAM PLAN GUIDE

Prepared by: Expanded Learning Division

California Department of Education 1430 N Street, Suite 3400  
Sacramento, CA 95814-5901  
916-319-0923

**This Program Plan Template Guide is required by California Education Code (EC) Section 46120(b)(2)**

**Note: This cover page is an example, programs are free to use their own logos and the name of their program.**

## Name of Local Educational Agency and Expanded Learning Opportunities Program Site(s)

<b>Name of Local Educational Agency or Equivalent:</b>	Tipton Elementary School District
<b>Contact Name:</b>	Cherie Solian
<b>Contact Email:</b>	csolian@tipton.k12.ca.us
<b>Contact Phone:</b>	559-752-4213

**Instructions:** Please list the school sites that your LEA selected to operate the Expanded Learning Opportunities Program (ELO-P). Add additional rows as needed.

1. Tipton Elementary School

### Purpose

This template will aid LEAs in the development of a program plan as required by EC Section 46120(b)(2). In this program plan, LEAs will describe program activities that support the whole child, and students' Social and Emotional Learning (SEL) and development.

### Definitions

"Expanded learning" means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year. (EC Section 8482.1[a])

"Expanded learning opportunities" has the same meaning as "expanded learning" as defined in EC Section 8482.1. "Expanded learning opportunities" does not mean an extension of instructional time, but rather, opportunities to engage pupils in enrichment, play, nutrition, and other developmentally appropriate activities. (EC Section 46120[e][1])

### Instructions

This Program Plan needs to be approved by the LEA's Governing Board in a public meeting and posted on the LEA's website.

The program plan template guide is considered a living document that is periodically reviewed and adjusted to reflect the needs of the community, updates in the law, and to provide continuous improvement in the development of an effective ELO-P.

The LEA is responsible for creating, reviewing, and updating the program plan every three years in accordance with EC Section 8482.3(g)(1). LEAs are encouraged to work collaboratively with partners and staff to develop and review the program plan. The LEA is responsible for the plan and the oversight of any community partners or subcontractors. The LEA should include any partners in the development and review of the plan. It is recommended that the plan be reviewed annually.

The Expanded Learning Division adopted the Quality Standards for Expanded Learning in California (Quality Standards) and introduced requirements for Continuous Quality Improvement (CQI) to help programs engage in reflection and be intentional about program management practices and activities delivered to students. To create the program plan, provide a narrative description in response to the prompts listed under each Quality Standard below. The LEA may customize and include additional prompts, such as describing SEL activities, or refining the plan. In addition to the narrative response, it

may be useful to include tables, charts, or other visual representations that contribute to the understanding of the ELO-P. LEAs are encouraged to download and reference the Quality Standards in order to provide ongoing improvements to the program. The Quality Standards can be found on the California Department of Education's (CDE) Quality Standards and CQI web page, located at <https://www.cde.ca.gov/ls/ex/qualstandcqi.asp>.

## 1—Safe and Supportive Environment

Describe how the program will provide opportunities for students to experience a safe and supportive environment. Include if the program will be offered on the schoolsite or off campus. If not on site, describe where in the community it will be and how students will be supported to get there.

Children will be in a safe environment after school hours as well as 30 additional intersession days throughout the school year.

- The TESD (Tipton Elementary School District)- Kiwanis After School Program (ASES) will operate an Expanded Learning Program for K- 8th students which begins immediately after the school day and ends at 6:00 p.m. The program is located on our campus. The program will also offer 30 additional intersession days that will be offered on select Saturdays throughout the school year, winter session and during the month of June.
- Initiatives and measures taken by the program to create safety procedures:
  1. Develops and implements effective student arrival and dismissal procedures to ensure student safety.
  2. Align and implement effective school emergency procedures and processes.
  3. Train staff on security plans, policies and procedures, reporting and documentation
  4. All staff will wear labeled shirts to make themselves visible for parents and students.
  5. All safety procedures meet educational codes and are aligned with day instruction.
- Our Expanded Learning Program will provide a safe and supportive environment to provide developmental, social-emotional, and physical needs of students by:
  1. Providing enrichment activities for students such as; Drama, Dance, Arts, Computers and other Recreational Activities as well as providing student access to computers and the school library.
  2. Providing a positive school climate as a shared mission, created by students, parents, and school staff. Establish relationship with students, mindful and respectful of diversity, and create an environment of mutual respect within which students are not afraid to speak up.
  3. Homework help and enrichment activities will be suitable for all students physical needs.
  4. Provide enrichment activities that enhance students' capacity to integrate skills, attitudes, and behaviors to deal effectively and ethically with daily tasks and challenges. The five areas of focus will be self-awareness, self-management, social awareness, relationship skills, and responsible decision-making.

The district will purchase additional cameras needed to support the safety of our students and staff. Additional custodial staff may be hired as needed to provide a safe and clean environment. An intercom will be added to the back gate and the front gate will be updated for parents to notify ASES/ELOP staff that are needing to pick up their children early from the afterschool program. An automatic gate will be added to the MPR parking lot. This will ensure the safety of all students and staff so that gates can be kept closed at all times. Locks will be updated on all doors to ensure increased safety features for all students and staff. Shirts/sweatshirts will be purchased for students who participate in the program that will be worn on field trips to ensure all groups stay together and students are easily

visible by staff. Field trips will include experiences but not limited to 1) Monterey Bay Aquarium 2) Fresno Chaffee Zoo 3) Imagine U-Pumpkin Patch 4) Tulare County Fair- Science Dipity 5) Mission San Miguel-Antique Airplane Museum 6) Bakersfield Art Museum

## 2—Active and Engaged Learning

Describe how the program will provide opportunities for students to experience active and engaged learning that either supports or supplements, but does not duplicate, the instructional day.

Students will develop and practice positive behavior and engage academically.

### Educational Literacy and Educational Enrichment Activities

- The Expanded Learning Program will assist student with all the core curriculum needs. The emphasis of the program is literacy one of many activities in literacy and math games. Students also receive tutoring and homework assistance. Enrichment activities are designed around STEAM, and school and District standards.

1. Students have the opportunity to expand their literacy by joining Poetry & Pose, Drama, and Reading Book Club.

2. Students have access to hands-on robotics, plant & soil, and how it's made science projects, as well as STEAM based projects.

- Student learn about team-work and cooperation.
- Students have the opportunity to show case their projects.
- Students participate in competitions.
- Students learn the importance of perseverance.
- Students engage in volunteer community projects.

Enrichment programs will incorporate Social Emotional Learning, Project Based Learning, engaging and hands-on educational experiences. The enrichment activities will include research-based instructional activities, which incorporate: 1) Connecting learning to prior learning and current knowledge, 2) Reinforcing effort, 3) Providing recognition, 4) Use of modeling and creation of models, 5) Use of open-ended questions, 6) Scaffolding of information, 7) Experiential learning, and 8) Engaging hands-on activities. Student engagement and activity outcomes will be monitored by ELO-P Site Coordinator to gauge the level of success and make adjustments, if needed.

The ELO-P will provide an array of physical activities, games, sports, art activities, problem solving games, STEAM activities, and student-centered activities designed to engage and nurture student interest and curiosity. Student field trips are also essential in the ELOP. Planned field will be aligned the Afterschool core program. They offer a unique opportunity for students to create connections, which will help them gain understanding and develop an enjoyment of learning. Such field trips can include but are not limited to: 1) Monterey Bay Aquarium, 2) Railroad Museum, Rosicrucian Museum, and Tech Museum.

Special programs developed that may be offered include but are not limited to dance, choir and music classes.

The district will provide but is not limited to the necessary materials and supplies, instruments, and extra staff needed to provide active and engaged learning. The district will provide additional transportation vehicles, including but not limited to a school bus and van. Tables, chairs, and benches will be purchased to accommodate additional students.

### 3—Skill Building

Describe how the program will provide opportunities for students to experience skill building.

Students will participate in standards and research based academic activities that will increase their performance in core subjects.

- Implement engaging and meaningful program activities.
  - Offer wide variety of fun, challenging and engaging activities that are aligned with academic and enrichment.
- a. Standards and are outcome based.
  - b. Involve students in choosing program enrichment activities
  - c. Integrate project-based learning into program activities.
  - d. Assist middle school students in organizing their planners and calendars (due dates, dates turning in, etc.)
  - e. Integrate service learning in the program activities
  - f. Create an atmosphere for student success
- Students will participate in standards and research based academic activities that will increase their performance in core subjects.
1. Provide standards-based lessons with monthly themes that are aligned with needs assessments.
  2. Offer a variety of fun, enriching, engaging and challenging activities that are standards based.
  3. Provide activities based on students' needs, interest and potential career paths.
    - Program manager will communicate regularly with school day staff to monitor the academic and behavioral needs and progress of students.
    - Program manager will facilitate input from regular school day teachers and administrators on the impact program activities has on the students.
    - Program manager will create a list of enrichment providers (Community Resources) in efforts to develop community partnerships (i.e. Tipton Beautification Committee) to bring resources to the program.
  4. All enrichment activities will be aligned with academic, visual and performing arts, health and nutrition and physical education standards and youth development practices that will lead to the accomplishments of program's visions and goals, this way students will thrive in academic achievement and over all success.

Intersession opportunities will be offered during winter break, select Saturdays, non school days and during the month of June. The ELOP will provide 8-10 Saturdays that will focus on special events such as sports tournaments and field trips to provide opportunities for students to experience skill, team, and capacity building. TESD will provide additional shade structures outdoors that will allow students the opportunity to be outside and work on stem or other related classroom activities. The district will provide the necessary materials and supplies needed for physical education, sports, music, art, stem etc. The district will also purchase additional tuff sheds in order to store equipment, and supplies needed for the program. Supplies needed for students to participate in Esports will be purchased. These items include but are not limited to computers, headsets, tables, chairs, games, and TVs.

## 4—Youth Voice and Leadership

Describe how the program will provide opportunities for students to engage in youth voice and leadership.

Guiding the development of training, curricula, and projects to meet student needs and interest will be based on:

- Staff will review student assessment test scores to determine which area the student needs more academic support. Teachers may also refer students to the Expanded Learning program based on special needs.
- Staff will maintain an open communication with teachers to know what special projects they are working on so that we can provide extra support/help for the student to complete the projects, and monitor the academic and behavioral progress of students.
- At the beginning of the school year, student board members will be elected to help make program a place where student voice and leadership important.
- Once every 2 months, students will fill out a quick survey where they will express what activities interest them, what they'd like to change/try in the program, and staff will discuss the outcome of the survey with student board to improvise ways to meet the wants/needs mentioned in the survey.
- Staff will implement engaging and meaningful program activities.

In our program, students will have the opportunity to share their view points, concerns, interest by:

- a. At the beginning of the school year, student board members will be elected (by students) to help make the program a place where student voice and leadership important.
- b. Staff will establish relationship with students, mindful and respectful of diversity.
- c. Create an environment of mutual respect within which students are not afraid to speak.
- d. Train staff in physical and emotional safety procedures.

Students in lower grades will be able to make choices when participating in program activities:

- All enrichment activities will be designed for each grade that will include: team work, opportunity to express ideas/skills, and the importance of following directions.
- Every Friday, students will be able to choose their own enrichment activity.
- Students will be offered different choices for outdoor physical education and enrichment/STEAM activities.
- Students in higher grades will actively exercise their leadership skills by:
  1. 7th & 8th grade students will run the student store and snack bar. They will be responsible set- up & clean- up, pricing, managing the line, charging and giving change (all paid with Tiger Bucks) and deciding what items to be sold.
  2. 6-8th grade will help staff with P.E equipment and will help decide what group games to play on Fridays.

3. 6-8th grade will serve as homework tutors (once their homework is done, only with smaller grade students that can benefit from their extra help) and will do reading buddies with younger grades.

4. 6th-8th grade will be trained in Group Decision Making Skills and encourage Student Self- Reliance and Responsibility. These trainings will help students have good character traits, develop social competencies and positive values, increase their self-esteem, which will all help students in real world problems.

Students will be provided opportunities to share viewpoints and provide input related to activity offerings and outcomes in order to encourage and increase voice and confidence in their shaping of program success and evolution. Furthermore, activities will be inclusive of opportunities for students to engage in open discussions, topic oriented presentations, team activities, etc., that support leadership and social skill-building.

## 5—Healthy Choices and Behaviors

Describe how the program will provide opportunities for students to engage in healthy choices and behaviors. Describe how students will be served nutritious meals and/or snacks during the ELO-P hours of programing.

The expanded learning program (ASES and ELO-P) follows the USDA after school snack program guidelines and falls under the Food Service Manager

- Healthy practices and program activities aligned with school wellness plan
  - Train staff in proper food handling procedures
  - The program will incorporate healthy nutritional practices and develop appropriate physical activities in the program by:
    - a. Every day during snack time, students and staff will talk about what food group the snack belongs to. (Referring to the Food Pyramid)
    - b. At least twice a month, students will have a nutrition lesson (hands on) with our food service manager.
    - c. Physical Education is provided for students daily for the minimum of 30 minutes.
      - Physical Education activities are designed around school rules and state standards. Such activities focus on student safety at all times.
      - Activities will be based on The four main types of physical activity: aerobic, muscle-strengthening, bone-strengthening, and stretching.
      - Students will perform a variety of physical activities and learn the health-related benefits of regular physical activity and the skills to adopt a physically active, healthy lifestyle
      - Staff will ensure indoor/outdoor space, supplies and equipment needed for P.E. are all adequate and safe.
      - Give 3-5 examples of nutritious snacks or meals that follow the California Nutritional Guidelines served in your after school program:
1. All snacks provided for students are Smart Snacks.



## 2. 3 Examples of nutritious snacks-

- a. 1- 8 oz. low-fat white milk, 1 blueberry muffin (2 oz. whole grain)
- b. 1- 6.75 FL oz. 100% fruit juice, 1-1 oz. Colby Jack cheese stick, and ½ cup of carrot sticks.
- c. 1- 8 oz. chocolate fat free milk, ½ cup of diced peaches, and 1- 24 grams' whole grain granola bar.

## 6—Diversity, Access, and Equity

Describe how the program is designed to address cultural and linguistic diversity and provide opportunities for all students to experience diversity, access, and equity. Describe how the ELO-P will provide access and opportunity for students with disabilities.

The expanded learning program (ASES and ELO-P) will create an environment that promotes diversity, provide activities celebrating students cultural and unique backgrounds:

- Staff will create an environment of mutual respect, mindful and respectful of diversity.
- Enrichment activities will embrace various cultures. (i.e. Christmas Around the World, cultural art, cultural games)
- Implement strategies for students and staff on diversity. (Using the language and understandings that students have acquired in their families and communities to bridge the gap between what students know and what they need to learn in school)
- The expanded learning program (ASES and ELO-P) will support students with disabilities, English language learners, and other students with potential barriers to participate in the program
- Incorporating the everyday issues and concerns of families and the community into curriculum and instruction.
- Actively engaging students in the learning process.
- Staff will be aware at all times of students with IEP's, behavioral problems, medical/ physical conditions, in order to best serve those students.
- Reading, literacy, and enrichment activities will be suited for students with such needs.
- Staff will provide standards-based lessons with monthly themes that are aligned with needs assessments. and provide academic support daily in hopes for English Language Learners to increase their test scores (CAASPP) in reading and math.
- Program Manager will communicate as needed with day teachers and resource teacher to be aware of who the ELL students are in the program to be able to provide academic and social-emotional support they need.

## 7—Quality Staff

Describe how the program will provide opportunities for students to engage with quality staff.

Program staff will demonstrate the ability to deliver a program focused toward meeting the vision for the program by:

- facilitating activities that engage students in active and meaningful experiences
- exhibiting professionalism, integrity, caring, and competency as a positive role model
- building positive and trusting relationships with a diverse community of students and parents
- Program’s administrators will ensure that all staff who directly supervise pupils will meet the minimum requirements of an instructional aide:

A) All paraprofessional/instructional aide that assist students must be T.B. cleared, Finger printed, must possess one of the following AA Degree, 48 units completed or higher and/or pass a District (NCLB Test).

## 8—Clear Vision, Mission, and Purpose

Describe the program’s clear vision, mission, and purpose.

The mission and purpose of the Expanded Learning Program is to provide an opportunity for expanded learning afterschool, during intersession and summer school for students in K-8th grade that will focus on developing academic, social, emotional and physical needs and interests of students through hands-on engaging learning experiences for all students who participate in the program.

The needs of the community, students, parents, and school are identified by:

1. CAASPP, ELA, and Math test results of students participating in the after school program will be used to focus on what academic areas a student needs most support/tutoring with.

2. Parent and Teacher surveys will help determine how the program can better serve student, parent, and school. (Surveys are sent home with students twice a year, and school surveys are placed in staff’s cubbies.)

Program manager will work with school administrators, teachers and community members to maintain frequent communication and provide assistance as needed.

- Measures of student success:
- Student academic performance will improve.

i. Students will accomplish their homework with the help obtained from their tutors.

ii. Student attendance will be stable; students attending on a daily basis will benefit from homework help, which will lead to academic success.

iii. Students will have acquired better working homework habits as per conversation with teachers.

- Program goals based on the needs assessments:
- At least 30% of ELA students participating 120 days or more a year for two consecutive years will increase CAASPP and math performance by at least one level annually until at proficient or above.
- At least 75% of participant students will report satisfaction with the program.
- The program will provide a secure safe environment for all students to receive academic core instruction and enrichment activities.
- At least 25% of parents will feel better about their child’s homework completion.
- Program manager will maintain an open communication (schedule weekly/quarterly meetings as needed) with ASES and ELO-P Staff, Kiwanis Club of Tipton, Site Principal, Superintendent, Teachers, Food Service Staff, Custodial, and Transportation. By doing so, all departments will be aware of who ASES and ELO-P Staff and students are and what their needs are to fulfill the programs mission, vision, and goals.
- Activities that provide expanded enrichment opportunities

Students will also be able to participate in 30 intersession days that will be provided on certain Saturdays or non school days throughout the year, winter session and the month of June each summer.

## 9—Collaborative Partnerships

Describe the program’s collaborative partnerships. Local educational agencies are encouraged to collaborate with non-LEA entities to administer and implement ELO-P programs.

The collaborative partners that will be involved in the process used to plan, implement and update the after school program plan and 30-day intersession, will be staff and community based.

Collaborative members-

- Superintendent, Principal, Teachers, Food Service Staff, Custodial, and Transportation.
- Tipton Beatification Committee (Invite students to help with different beautification projects around Tipton such as Cleanup Day, Annual Banquet.)
- Tes- Kiwanis Rotary Club (Allow students to help in different events hosted by Kiwanis Club. i.e. helping at the booth for the Tulare County Fair.)
- Tipton Elementary Food Service department (Collaborate with Mrs. Sanchez for nutrition classes for ASES and ELO-P students, give suggestions for breakfast and lunch menus according to the USDA guidelines)
- Tipton Food Center (Allow students to experience what it’s like to stock a store, be a cashier, etc...)

- Save the Children Program (Some of ASES and ELO-P students will read to children from age group 3-5 years, ASES and ELO-P & Save the Children will partner up to host different events for parents and students in which students will be allowed to serve food, greet parents, set-up and much more)
- Potential collaboration and partnerships are Social Service worker, school psychologist, School librarian. Meetings will be scheduled individually to discuss how can their services be offered/ shared for our students and staff in ASES and ELO-P.

## 10—Continuous Quality Improvement

Describe the program’s Continuous Quality Improvement plan.

- Effectiveness of program will encompass on-going monitoring related to enrichment activity outcomes, program challenges and strengths, support for staff, student engagement, etc. This will assist in guiding program planning, functioning, revisions, and implementation points.
- Staff has clear knowledge of the Continuous Quality Improvement process.
- Every three years our program will focus on three CQI qualities and make goals for each one. Goals will be reviewed monthly during staff meetings.
- Quality standards and goals will be shared and updated all stake holders involved with after school program. (i.e. teachers, parents, food service, Kiwanis Club, etc...)
- Teacher, parent, student, and staff surveys will help determine if the goals are being met.
- If program goals are met before the 3 years, action plan will be re-assessed and updated accordingly.
- All stake holders will receive a program plan copy and will be notified of any updates.

## 11—Program Management

Describe the plan for program management.

Funding for the ASES and ELO-P Program will relate to the program vision, mission and goals.

- a. Materials needed for student academic success will be purchased. (i.e. line paper, books, pencils, art supplies, computers (as needed etc...)) This will help students have all the tools they need to complete projects and homework, and do research projects.
- b. Funding will allow more parent and students events. (such as Father-Daughter Dance, Art family night...)
- c. Funding will allow students to be part of educational field trips. (i.e. trip to Monterrey Bay Aquarium)

The program organizational structure including succinct description of staff roles are:

- All staff are qualified candidates that will work with students of grades TK -8th. They will offer homework assistance, physical education, and enrichment activities for students every day.
- Each staff will work with one specific grade every month and will communicate with their teacher in order to know what the student's homework is or what they need to focus more. (i.e. reading, math.)
- The program will create and maintain written agreements that define roles and responsibilities of all contractors and partners (as applicable).
- Staff is responsible for organizing and implementing daily enrichment activities based around the monthly theme. (i.e. August is Cultural Awareness)
- Staff will provide 30 minutes each day of physical activity. P.E. activities will be suitable for each grade.
- Staff will be required to supervise students at all times and must report any issue/concern to the program supervisor.
- Staff will have an assigned area/duty during snack time to be able to watch students thru out the cafeteria.
- During homework time, staff will be walking around their designated room making themselves available for students.
- During outdoor activities, staff will not stand in one area in order to have a better view of all students and their doings.
- Staff will be using a walkie-talkie for fast communication with colleagues, supervisor, front office, and maintenance.
- All staff has been required to train in child abuse and know the steps of being a mandated reporter.
- The process and time frames for periodic review of the program plan will be shared at all times.
- All that are involved with afterschool or intersession days will receive a copy of the program plan for review and to keep. All comments, suggestions, concerns regarding the plan will be taken into consideration and will be shared with staff.
- All will be knowledgeable of the Quality Standards implemented in the after expanded learning program, surveys and results shared with parents, teachers and students, and what the outcome of goals are.
- Tipton Elementary School District completes quarterly reports to the California Department of Education and internal controls with receipt prior to any funds being released for payment by the District Business Manager and Superintendent.
- The District match for in kind match is based on: transportation of students, snacks of students, facility cost and personnel cost that work with the ASES and ELO-P program directly at a cost to the District no the after school program.

Attendance tracking, sign-in and sign-out procedures:

1. The ASES/ELO-P Director takes roll on a daily basis on all students. In addition, the ASES and ELO-P Staff sign in their students on a daily log provided by the director of the program. All students sign in for their snack prior to receiving it and after the Director has signed them in. All three sign in sheets help keep track of daily attendance.

2. A student may be released early from the after school program prior to the end of the program time at 6:00 p.m. based on the conditions as outlined below.

- Medical appointment (pertaining to the student)
- Family transportation makes it difficult to be picked up at 6:00 p.m.
- Weather conditions (i.e. During Daylight savings, it will become dark at an earlier time, which will make it unsafe for walking students)
- Student must leave at designated time
- Attending a parallel program (programs in the school or community centers such as soccer, basketball, etc.) as long as an agreement or partnership with the program exist thus making this parallel program the child's enrichment component.
- Other conditions related to safety (i.e. family emergencies)
- Student is sick. If a student is not feeling well during the program, parents will be notified immediately to come sign them out.
- Whatever the case may be, program staff will record the date and time of the early release departure of the student.
- Parent, guardian or program staff should sign the child out; in the case of program staff signing out the child such as if your child walks home a letter of authorization from parent or guardian is necessary and it is also recommended that the child's signature or initials be recorded as well.

## General Questions

### Existing After School Education and Safety (ASES) and 21st Community Learning Centers (21st CCLC) Elementary and Middle School grantees.

ASES, 21st CCLC Elementary/Middle School, and the ELO-P should be considered a single, comprehensive program. In coordinating all these funding streams to move towards a single program, the expectation is that the most stringent requirements will be adopted for program guidance. If one or both grants are held, please describe how the ELO-P funding will be used to create one comprehensive and universal Expanded Learning Program.

The ELO-P funding will be used to increase staff needed for the after school program in order to meet the pupil-to-staff member ratio for transitional kindergarten and kindergarten students. The funding will also be used to pay staff who are willing to work during summer and intersession days.

### Transitional Kindergarten and Kindergarten

Programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1. (EC Section 46120[b][2][D]). Please address the proposed schedule and plan for recruiting and preparing staff to work in the program, including supporting them to understand how to work with younger children. How will the lower pupil-to-staff ratio be maintained? How will the curriculum and program be developmentally-informed to address this younger age group?

TESD will hire additional staff for the 2022-2023 school year so that the program can maintain the correct pupil-to-staff member ratio of 10 to 1 for transitional kindergarten and kindergarten students participating in the afterschool program. Students in transitional kindergarten and kindergarten who will be participating in the after school program will remain on campus once school is dismissed at 2 pm and will be under direct supervision by staff members of the after school program until 6 pm. Extra positions will be flown on campus for all staff members as well as on EDJOIN. Once hired the after school program director will work directly with all new staff to support working with younger children. The lower pupil-to staff ratio will be maintained by assigning no more that 10 transitional kindergarten or kindergarten students to one staff member. The after school program director will maintain the schedule of all classes for the after school program to ensure required ratios are followed.

Transitional kindergarten and kindergarten students will be using a classroom with appropriate desks and chairs. These students will start their after school day with a healthy snack, then be offered homework time and assistance. During this time, teachers will provide extra support in reading, writing, and math based on what the student is working on during their instructional day. TK and Kinder students will also have a reading buddy to read to them 3 times a week, which will be an upper grade student. Students will participate in Physical Education games using playground and sport equipment suitable for their age. These students will end their day with an enrichment activity created by their teacher based on STEAM. At the end of the day, students will be walked by their teacher to the bus or to their designated area for dismissal. Keeping in mind that this group of students may have a hard time adjusting to a long school day, we will give them the breaks they need, redirect them when off task, allow them to choose what game or activity they would like to play/do. Staff will make sure these students are safe and welcomed at all times by keeping daily attendance, reporting to their supervisor any concerns or incidents, maintaining supervision of the students at all times, and giving access to a nearby restroom that is monitored by an adult at all times. Staff will make sure the student knows at all times where they are supposed to be and what they are doing.

## Sample Program Schedule

Please submit a sample program schedule that describes how the ELO-P or other fund sources, including the California State Preschool Program for children enrolled in transitional kindergarten or kindergarten, will be combined with the instructional day to create a minimum of nine hours per day of programming (instructional day plus ELO-P or other supports). Also, submit a sample schedule for a minimum nine-hour summer or intersession day.

TESD opens its doors at 8:00 am each day of the week during the school year. Transitional kindergarten and kindergarten students end their regular school day at 2:00 pm on Monday, Tuesday, Thursday, and Friday. Students in grades 1st -3rd are dismissed at 2:55 pm with 4th -8th dismissed at 3:05 pm. All students who participate in the afterschool program report to the after school program immediately after being dismissed from class at the end of the school day. All students at TESD have an early release day on Wednesday with dismissal at 1:30 pm. Each student who participates in the after school program will be on campus until 6:00 pm on Monday, Tuesday, Thursday, and Friday and 5:00 pm on Wednesday.

### Sample After School Schedule

Monday, Tuesday Thursday, Friday:

2:30-3:00 Employee prep time/cafeteria set up  
3:00-3:20 Student check in/snack time  
3:20-4:20 Homework/tutoring time  
4:20-4:40 Physical Activity  
4:40-5:40 Enrichment activity  
5:40-6:00 Clean-up/dismissal(student dismissal in the patio area)

Wednesday Schedule:

1:00-1:30 Employee prep time  
1:30-2:30 Student check-in/ all group games/ character counts activity  
2:30-3:00 Physical activity  
3:00-3:30 Snack time  
3:30-4:30 Homework/ tutoring time  
4:30-5:00 Clean-up and dismissal

Sample Schedule for Summer: Students will have an opportunity to attend field trips during this time.

7:30-8:00 Breakfast  
8:00 -10:00 Class time  
10:00-10:15 Recess/Physical Activity  
10:00-12:00 Class time  
12:00-12:30 Lunch  
12:30-2:30 Student check-in/ all group games/ character counts activity/enrichment activity  
2:30-3:00 Physical activity  
3:00-3:30 Snack time  
3:30-4:15 Enrichment activity  
4:15-4:30 Clean-up and dismissal

Sample Schedule Intersession Days: Students will have an opportunity to attend field trips during this time. (Subject to change due to weather and trips)

8:00-8:30 Breakfast



8:30 -10:00 Class time  
10:00-10:15 Recess/Physical Activity  
10:00-12:00 Class time  
12:00-12:30 Lunch  
12:30-2:30 Student check-in/ all group games/ character counts activity/enrichment activity  
2:30-3:00 Physical activity  
3:00-3:30 Snack time  
3:30-4:45 Enrichment activity  
4:45-5:00 Clean-up and dismissal

Staff needed in order to run a nine hour summer or inner session program:

Administrator

ASES/ELO-P Director

Instructional Aides/Teachers

After school program staff

Cafeteria staff

Custodial staff

**Below are additional legal requirements for the ELO-P. Please ensure your Program Plan meets all of these legal requirements:**

**EC Section 46120(b)(2):**

[LEAs] operating expanded learning opportunities programs may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple school sites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on the following;

(2) [LEAs] operating expanded learning opportunity programs pursuant to this section may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple schoolsites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on all of the following:

(A) The department's guidance.

(B) Section 8482.6.

(C) Paragraphs (1) to (9), inclusive, and paragraph (12) of subdivision (c) of Section 8483.3.

(D) Section 8483.4, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

**EC Section 46120(b)(1)(A):**

On schooldays, as described in Section 46100 and Sections 46110 to 46119, inclusive, and days on which school is taught for the purpose of meeting the 175-instructional-day offering as described in Section 11960 of Title 5 of the California Code of Regulations, in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, are no less than nine hours of combined instructional time and expanded learning opportunities per instructional day.

**EC Section 46120(b)(1)(B):**

For at least 30 nonschooldays, during intersessional periods, no less than nine hours of in-person expanded learning opportunities per day.

**EC Section 46120(b)(3):**

[LEAs] shall prioritize services provided pursuant to this section at schoolsites in the lowest income communities, as determined by prior year percentages of pupils eligible for free and reduced-price meals, while maximizing the number of schools and neighborhoods with expanded learning opportunities programs across their attendance area.

**EC Section 46120(b)(4):**

[LEAs] may serve all pupils, including elementary, middle, and secondary school pupils, in expanded learning opportunity programs provided pursuant to this section.

**EC Section 46120(b)(6):**

[LEAs] are encouraged to collaborate with community-based organizations and childcare providers, especially those participating in state or federally subsidized childcare programs, to maximize the number of expanded learning opportunities programs offered across their attendance areas.

**EC Section 46120(c):**

A [LEA] shall be subject to the audit conducted pursuant to Section 41020 to determine compliance with subdivision (b).

**EC Section 8482.3(d):**

[LEAs] shall agree that snacks made available through a program shall conform to the nutrition standards in Article 2.5 (commencing with Section 49430) of Chapter 9 of Part 27 of Division 4 of Title 2.

[LEAs] shall agree that meals made available through a program shall conform to the nutrition standards of the United States Department of Agriculture's at-risk afterschool meal component of the Child and Adult Care Food Program (42 United States Code [U.S.C.] Section 1766).

**EC Section 8482.6:**

Every pupil attending a school operating a program . . . is eligible to participate in the program, subject to program capacity. A program established . . . may charge family fees. Programs that charge family fees shall waive the cost of these fees for pupils who are eligible for free or reduced-price meals, for a child that is a homeless youth, as defined by the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Section 11434a), or for a child who the program knows is in foster care. A program that charges family fees shall schedule fees on a sliding scale that considers family income and ability to pay.

**EC sections 8483.4 and 46120(b)(2)(D):**

The administrator of every program established pursuant to this article shall establish minimum qualifications for each staff position that, at a minimum, ensure that all staff members who directly supervise pupils meet the minimum qualifications for an instructional aide, pursuant to the policies of the school district. Selection of the program site supervisors shall be subject to the approval of the school site principal. The administrator shall also ensure that the program maintains a pupil-to-staff member ratio of no more than 20 to 1. All program staff and volunteers shall be subject to the health screening and fingerprint clearance requirements in current law and district policy for school personnel and volunteers in the school district, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

**EC Section 8482.3(c)(1)(A–B):**

Each component of a program established pursuant to this article shall consist of the following two elements:

(A) An educational and literacy element in which tutoring or homework assistance is provided in one or more of the following areas: language arts, mathematics, history and social science, computer training, or science.

(B) An educational enrichment element that may include, but need not be limited to, fine arts, career technical education, recreation, physical fitness, and prevention activities.

**4. ADMINISTRATIVE: Action items:**

**4.8** Memorandum of Understanding Between The Sunnyside Union School District and Tipton Elementary School District (Save the Children Van)

**MEMORANDUM OF UNDERSTANDING**  
**BETWEEN THE SUNNYSIDE UNION SCHOOL DISTRICT**  
**AND TIPTON ELEMENTARY SCHOOL DISTRICT**  
**(Save the Children Van)**

This MEMORANDUM OF UNDERSTANDING hereinafter referred to as the “Agreement” or the “MOU,” is made and entered into this 7<sup>th</sup> day of March, 2023, by and between the SUNNYSIDE UNION SCHOOL DISTRICT, a California public school district, hereinafter referred to as “Sunnyside Union” and the TIPTON ELEMENTARY SCHOOL DISTRICT, a California public school district, hereinafter referred to as “Tipton Elementary.” Sunnyside Union and Tipton Elementary may be referred to herein individually as a “Party” and collectively as the “Parties.”

**RECITALS**

**WHEREAS**, Save the Children, a leading humanitarian organization for children, provided grant money to Sunnyside Union and connected Sunnyside Union with a vendor in order for Sunnyside Union to take possession of a school Van (“Van”) directly from the vendor, provided that there was an understanding that, although Sunnyside Union alone would purchase the Van and the Van would be registered to Sunnyside Union, Sunnyside Union would in practice share use of the Van with Tipton Elementary.

**WHEREAS**, in furtherance of the understanding described in the recital above, Sunnyside Union and Tipton Elementary desire to enter into this MOU to provide for each Party’s use of the Van and to describe the responsibilities, obligations, and liabilities of each Party in regard to its use of the Van.

**WHEREAS**, the Parties are authorized to enter into this MOU pursuant to Education Code section 35160, which provides that the governing board of any school district may initiate and carry on any program, activity, or may otherwise act in any manner which is not in conflict with or inconsistent with, or preempted by, any law and which is not in conflict with the purposes for which school districts are established.

**NOW, THEREFORE**, in consideration of the mutual promises and conditions herein contained, the Parties hereto agree as follows:

**AGREEMENT**

**1. Grant of Use.** Pursuant to the terms of this MOU, Sunnyside Union hereby grants Tipton Elementary the right to use the Van, as further set forth herein.

**2. Description and Condition of Van.**

- a) The Parties hereby acknowledge and agree that the Van is a five (5) passenger Van identified by [VIN #1GB0G2BA8E1209389].

b) The Parties agree that the Van currently meets the standards established by the laws and regulations of the State of California, including but not limited to the California Vehicle Code. In the event that work or upgrades are subsequently needed to the Van in order to comply with the law, the Parties will meet to discuss such work or upgrades and will split the costs for such work or upgrades in proportion to each Party's use of the Van. Similarly, the Parties shall ensure that the Van is at all times properly certified by the California Highway Patrol. If there are any costs associated with maintaining such certification, the Parties will meet to discuss the costs and will share the costs in proportion to each Party's use of the Van.

c) The Van will generally be kept at Sunnyside Union's premises located at 21644 Avenue 196, Strathmore, California ("Van Location"). *Tipton Elementary* shall retrieve the Van from the Van Location at the start of the *Tipton Elementary's* Use Period (set forth below) and return the Van to its Van Location prior to the end of the *Tipton Elementary's* Use Period.

3. **Permissible Use.** Subject to the limitations herein, each Party may use the Van for its transportation needs related to Save the Children activities. The Van may only be used for by each Party in furtherance of the Party's need to serve district students and the local community.

4. **Schedule of Shared Use.** The Parties intend to share use of the Van as follows:

*Tipton Elementary* anticipates using the Van *one day per month*. *Tipton Elementary* will contact Sunnyside Union at least forty-eight (48) hours in advance to schedule use of the Van *Tipton Elementary* will inform Sunnyside Union of the date(s) and length of time the Van will be needed.

5. **Personnel.** Each Party will provide its own Van drivers to drive the Van during the respective Party's use period. The Parties represent and warrant that their Van drivers shall be qualified, licensed, trained, and insured in accordance with all applicable California laws and as set forth herein. For clarity and the avoidance of doubt, each Party may only hire and use Van drivers that meet the legal requirements applicable to public school employees, including but not limited to, fingerprint clearance through the Department of Justice and tuberculosis screening.

6. **Fuel.** Each Party will be responsible for providing its own fuel for the Van during the respective Party's use Period. When returning the Van to the Van Location at the end of the *Tipton Elementary* Use Period, *Tipton Elementary* shall return the Van with a full tank of gas, at *Tipton Elementary* sole cost.

7. **Maintenance.** Both Parties shall keep the Van in good repair and in a clean and satisfactory condition during their respective Use Periods. Sunnyside Union will be responsible for the general maintenance of the Van and will invoice *Tipton Elementary* on a monthly basis for such costs in proportion to *Tipton Elementary* use of the Van. *Tipton Elementary* shall pay all such invoices within thirty (30) days of receipt.

8. **Damage to Van.**

a) Each Party shall inform the other Party of any dangerous conditions or needed

repair/maintenance related to the Van as soon as practicably possible after discovery of said dangerous condition or needed repair/maintenance.

b) Each Party shall be financially responsible for any and all damages to the Van and surrounding property which may be incurred as a proximate cause of any activity conducted by the respective Party. In the event that the Van or related/surrounding property is damaged as a proximate cause of any activity conducted by Tipton Elementary, Sunnyside Union may either undertake the necessary repair itself and then invoice Tipton Elementary (which invoice shall be paid within thirty (30) days of receipt), or Sunnyside Union may require Tipton Elementary to undertake the necessary repair on terms and conditions reasonably required by Sunnyside Union.

9. **Alterations and Improvements.** No alteration or improvements shall be made to the Van by Tipton Elementary without the prior written consent of Sunnyside Union.

10. **Hold Harmless.**

a) Sunnyside Union shall indemnify and hold harmless Tipton Elementary, its trustees, officers, officials, employees, agents and volunteers from and against all claims, damages, losses and expenses including attorney fees arising out of or in connection with Sunnyside Union's use of the Van, any actions or inactions by the Van drivers directly hired by Sunnyside Union, or its performance of its obligations contained in this Agreement caused in whole or in part by any negligent act or omission of Sunnyside Union, except where caused by the active, negligence, sole negligence, or willful misconduct of Tipton Elementary.

b) Tipton Elementary shall indemnify and hold harmless Sunnyside Union, its trustees, officers, officials, employees and volunteers from and against all claims, damages, losses and expenses including attorney fees arising out of or in connection with Tipton Elementary use of the Van, any actions or inactions by the Van drivers directly hired by Tipton Elementary, or its performance of its obligations contained in this Agreement caused in whole or in part by any negligent act or omission of Tipton Elementary, except where caused by the active, negligence, sole negligence, or willful misconduct of Sunnyside Union.

11. **Insurance.**

a) **Coverage Types and Amounts.** Each Party, at its sole cost and expense, shall procure and maintain in effect each insurance listed herein. All required insurance, and self-insurance if self-insurance will be provided, must contain coverage that complies, at a minimum, with the following requirements:

- i. Commercial general liability insurance with limits of not less than \$5,000,000 per occurrence for broad form property damage, and bodily injury, personal injury, and products and completed operations coverage of the same limits as the policy limits, with a general aggregate of not less than \$5,000,000. This insurance shall include blanket contractual liability and shall include coverage for child molestation. Each Party's insurance shall be endorsed to include the other Party and its officers, employees,

agents and volunteers as an additional insured.

- ii. Workers' compensation insurance as statutorily required by the State of California and employer's liability insurance with limits of not less than \$1,000,000.
- iii. Commercial automobile liability insurance covering all owned, non-owned, and hired vehicles with a limit of no less than \$5,000,000 per accident for bodily injury (\$5,000,000 per person) and \$1,000,000 for property damage. Policy should include an Uninsured/Underinsured Motorist Coverage.

b) Insurer Rating. The insurance required above, if it is provided through insurer(s), shall be provided by insurer(s) that are admitted by the State of California to transact insurance and have an A.M. Best rating of at least A-VII or higher.

c) Proof of Insurance and Notices. Each Party ("Insured Party") shall provide proof of the required insurance to the other Party ("Other Party") before using the Van under this MOU, including copies of all required endorsements required above. If the required insurance is provided through insurer(s), the following shall apply: (1) the insurance shall be endorsed to require that each insurer mail a written notice to the Other Party no later than thirty (30) days before the effective date of any cancellation, non-renewal, or reduction of coverage of the insurance; (2) upon Other Party's request, Insured Party shall provide Other Party with a certified copy, or other proof satisfactory to Other Party, of any or all of the required insurance; and (3) Insured Party shall provide Other Party with proof of renewal of the required insurance, including all required endorsements, at least 15 days before the insurance expires.

d) User's Insurance Primary. The Parties hereby expressly acknowledge and agree as follows:

- i. Sunnyside Union's insurance shall be the primary insurance during the Sunnyside Union Use Period. Sunnyside Union's insurance shall be endorsed to state that Tipton Elementary's insurance coverage is in excess of Sunnyside Union's insurance coverage and that Tipton Elementary's insurance will not contribute with Sunnyside Union's insurance with respect to any claims, demands, lawsuits, causes of action, actions, proceedings, damages, liabilities, judgments and expenses, including attorney's fees and costs, arising out of, resulting from, or caused by the act or omission of Sunnyside Union's and/or Sunnyside Union's governing body, officers, employees, or agents.



ii. Tipton Elementary's insurance shall be the primary insurance during the Name's Use Period Tipton Elementary's insurance shall be endorsed to state that Sunnyside Union's insurance coverage is in excess of Tipton Elementary's insurance coverage and that Sunnyside Union's insurance will not contribute with Tipton Elementary's insurance with respect to any claims, demands, lawsuits, causes of action, actions, proceedings, damages, liabilities, judgments and expenses, including attorney's fees and costs, arising out of, resulting from, or caused by the act or omission of Tipton Elementary and/or Tipton Elementary governing body, officers, employees, or agents.

e) Deductible or Self-Insured Retention. Any deductibles or self-insured retentions applicable to the above-required insurance shall be specifically approved by Other Party before their application. Insured Party shall be solely responsible for payment of any deductibles or self-insured retentions for insurance that Insured Party is required to procure under this MOU.

f) Claims-Made Policies. If any of the above-required insurance is written on a claims-made basis, Insured Party shall provide an extended reporting period (i.e., tail coverage) for the coverage and limits specified in this Section available for the Other Party commencing on the effective termination date of this MOU and extending for four years from the effective termination date of this MOU.

12. **Notice.** Any notice required or permitted to be given under this Agreement, including but not limited to invoices and/or payments, shall be deemed to have been given, served, and received if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, or sent by overnight delivery service, or facsimile transmission, to the addresses of the respective Parties as set forth below:

<b>TO SUNNYSIDE UNION:</b>	Steve Tsuboi, Superintendent/Principal (559) 568-1741 21644 Avenue 196, Strathmore, CA 93267
<b>TO <u>NAME</u>:</b>	Stacey Bettencourt, Superintendent (559) 752-4213 370 N. Evans Road, Tipton, CA 93272

13. **Term.** The Term of this Agreement shall commence on the date of execution and shall continue in force and govern all transactions between the Parties hereto for a period of five (5) years from the date of execution, unless (i) renewed by the mutual agreement of both Parties or (ii) earlier cancelled or terminated by either Party in accordance with the provision below.

14. **Termination.** This Agreement may be terminated by either Party, with or without cause, upon sixty (60) days written notice. This Agreement may also be terminated for cause, meaning upon a material breach of this Agreement, upon ten (10) days written notice and opportunity to cure.

15. **Exclusions.** This Agreement shall supersede any and all previous Agreements entered

into between the Parties regarding the use of the Van.

**16. Designated Representative.** The “Designated Representative” for Sunnyside Union shall be Steve Tsuboi, Superintendent/Principal or his designee and for Tipton Elementary shall be Stacey Bettencourt, Superintendent. Sunnyside Union shall supply keys to the Van to Tipton Elementary’s Designated Representative as may be deemed necessary.

**17. Amendments.** This Agreement may only be modified or changed by written amendment thereto executed by both Sunnyside Union and Tipton Elementary.

**18. Binding.** This Agreement shall be binding upon Sunnyside Union and Tipton Elementary and upon their respective successors, executors, administrators, and assigns. Neither Sunnyside Union nor Tipton Elementary may assign or transfer their respective rights or interests under this Agreement without the written consent of the other.

**19. Conflict Resolution.**

a) Except in the event of a Party’s failure to comply with applicable laws, rules, and regulations as required by the Compliance with Law section herein, notwithstanding any disputes between Sunnyside Union and Tipton Elementary hereunder or in connection with the Van, Sunnyside Union and Tipton Elementary shall each continue to perform their respective obligations hereunder pending a subsequent resolution of such disputes.

b) In the event of a dispute or conflict between the Parties regarding this Agreement, the Parties shall first informally meet and confer and attempt to negotiate a settlement of the controversy at issue.

c) If a dispute or conflict remains unresolved after an informal meeting of the Parties, the conflict or dispute shall be submitted for resolution by non-binding mediation conducted under the auspices of the American Arbitration Association (“AAA”). The commencement and completion of mediation proceedings pursuant to the foregoing is a condition precedent to either Party commencing arbitration proceedings as described in the subsection below.

d) All claims, disputes or other matters in controversy between the Parties arising out of or pertaining to this Agreement which are not fully resolved through the mandatory mediation set forth in the subsection above shall be settled and resolved by binding arbitration conducted under the auspices of the AAA. The award rendered by the Arbitrator(s) shall be final and binding upon the Parties. In connection with any arbitration proceeding commenced hereunder, the discovery rights and procedures provided for in California Code of Civil Procedure § 1283.05 shall be applicable, and the same shall be deemed incorporated herein by this reference.

**20. Governing Law.** This Agreement shall be governed by, construed and enforced in accordance with the laws of the State of California, County of Tulare. Any suit or action filed to

enforce or contest any provision of this Agreement, or the obligations imposed shall be brought and prosecuted in a court of competent jurisdiction sitting in the County of Tulare.

**21. Attorney's Fees and Costs.** If any legal action or arbitration is necessary to enforce or interpret the terms of this Agreement, the prevailing party shall be entitled to recover from the non-prevailing party reasonable attorneys' fees, costs, and necessary disbursements in addition to any other relief to which it may be entitled.

**22. Compliance with Law.** The Parties hereto shall comply with all applicable federal, state and local laws, rules, and regulations, including but not limited to those laws, rules, and regulations related to COVID-19 or any other similar pandemic or epidemic, as applicable.

**23. Authority to Enter Into Agreement.** Each party to this Agreement warrants that it has the full power and authority to enter into this Agreement and to carry out the transactions contemplated by it, and has taken all action necessary to authorize the execution, delivery, and performance of the Agreement.

**IN WITNESS WHEREOF**, the Parties hereto hereby execute this MOU as set forth below.

**SUNNYSIDE UNION SCHOOL DISTRICT**, a California public school district

By: \_\_\_\_\_

Its: \_\_\_\_\_

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

**TIPTON ELEMENTARY SCHOOL DISTRICT**, a California public school district

By: Stacey Bettencourt

Its: Superintendent

Date: February 28, 2023

5. **FINANCE: Action items:**

5.1 Vendor Payments

# APY List

Date Paid between 02/01/2023 and 02/28/2023

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
13456	A & G TELEPHONE SERVICE, INC.	231321	02/10/2023	8096	010-81500-0-00000-81000-58000-0-0000	\$635.04
13971	ALMEIDA, VIRGINIA	231293	02/10/2023	REIMB.STC SUPPLY	010-90336-0-11100-10000-43000-0-0000	\$40.95
13971	ALMEIDA, VIRGINIA	231179	02/03/2023	REIMB.STC MILAGE	010-90336-0-11100-10000-52000-0-0000	\$58.00
13971	ALMEIDA, VIRGINIA	231178	02/03/2023	REIMB.STC.MILE 12/22	010-90336-0-11100-10000-52000-0-0000	\$59.12
13971	ALMEIDA, VIRGINIA	231292	02/10/2023	REIMB.STC MILAGE	010-90336-0-11100-10000-52000-0-0000	\$105.60
13036	AMERICAN FIDELITY	231338	02/24/2023	JANUARY 2023	010-00000-0-00000-00000-95024-0-0000	\$321.11
12788	ARAMARK UNIFORM SERVICES INC	231173	02/03/2023	5031118856	010-00000-0-00000-81000-56000-0-0000	\$556.71
12788	ARAMARK UNIFORM SERVICES INC	231174	02/03/2023	5031123589	010-00000-0-00000-81000-56000-0-0000	\$555.65
12788	ARAMARK UNIFORM SERVICES INC	231279	02/10/2023	5031127793	010-00000-0-00000-81000-56000-0-0000	\$542.35
12788	ARAMARK UNIFORM SERVICES INC	231334	02/24/2023	5031136349	010-00000-0-00000-81000-56000-0-0000	\$542.35
12788	ARAMARK UNIFORM SERVICES INC	231333	02/24/2023	5031132052	010-00000-0-00000-81000-56000-0-0000	\$542.35
12788	ARAMARK UNIFORM SERVICES INC	231332	02/24/2023	5031140675	010-00000-0-00000-81000-56000-0-0000	\$542.35
13904	AT&T	231175	02/03/2023	9391028858	010-00000-0-00000-81000-59000-0-0000	\$213.31
13904	AT&T	231337	02/24/2023	9391028858	010-00000-0-00000-81000-59000-0-0000	\$207.79
13904	AT&T	231336	02/24/2023	9391028859	010-00000-0-00000-81000-59000-0-0000	\$27.37
13903	A-Z BUS SALES	231340	02/24/2023	INVCOL526	010-07230-0-00000-36000-43000-0-0000	\$79.21
13896	AZEVEDO ELECTRIC INC.	231341	02/24/2023	32984	010-00000-0-00000-81000-58000-0-0000	\$196.00
14101	B&B PEST CONTROL SERVICE	231342	02/24/2023	01-TIP-01-23	010-00000-0-00000-81000-58000-0-0000	\$170.00
14245	CENTRAL VALLEY REFRIGERATION	231316	02/10/2023	47286	010-00000-0-00000-81000-56000-0-0000	\$657.56
12615	DAN FREITAS ELECTRIC	231180	02/03/2023	22-261757	010-81500-0-00000-81000-56000-0-0000	\$1,380.40
13459	DELL MARKETING L.P.	231344	02/24/2023	10652644402	010-07200-0-11100-24900-44000-0-0102	\$1,769.24
14529	Development Group INC	231176	02/03/2023	#N23618	010-41270-0-00000-85000-44000-0-0000	\$2,023.56
14529	Development Group INC	231177	02/03/2023	#N23618	010-41270-0-00000-85000-58000-0-0000	\$3,317.04
14177	DUBUQUE BANK & TRUST	231275	02/07/2023	7287401335	010-99901-0-00000-91000-74380-0-0000	\$18,349.25
14177	DUBUQUE BANK & TRUST	231273	02/07/2023	7287401335	010-99901-0-00000-91000-74390-0-0000	\$3,650.75
14374	ELAN FINANICAL SERIVCES	231283	02/10/2023	9190 BETTENCOURT	010-26000-0-11100-10000-43000-0-0000	\$206.65
14374	ELAN FINANICAL SERIVCES	231282	02/10/2023	9190 BETTENCOURT	010-26000-0-11100-10000-43000-0-0000	\$103.32
14374	ELAN FINANICAL SERIVCES	231281	02/10/2023	9190 BETTENCOURT	010-26000-0-11100-10000-58000-0-0000	\$318.00
14373	ELAN FINANICAL SERVICES	231302	02/10/2023	0461 MARTIN	010-00000-0-00000-71000-43000-0-0000	\$345.55
14373	ELAN FINANICAL SERVICES	231284	02/10/2023	0461 MARTIN	010-00000-0-00000-81000-43000-0-0000	\$192.70
14459	ELAN FINANICAL SERVICES	231331	02/14/2023	1091 CUNHA	010-00000-0-00000-72000-58000-0-0000	\$39.00
14459	ELAN FINANICAL SERVICES	231289	02/10/2023	1091 CUNHA	010-00000-0-11100-10000-43000-0-0000	\$42.66
14459	ELAN FINANICAL SERVICES	231290	02/10/2023	1091 CUNHA	010-00000-0-11100-10000-59000-0-0000	\$300.00

14459	ELAN FINANICAL SERVICES	231288	02/10/2023	1091 CUNHA	010-07230-0-00000-36000-58000-0-0000	\$13.00
14459	ELAN FINANICAL SERVICES	231286	02/10/2023	1091 CUNHA	010-07230-0-00000-36000-58000-0-0000	\$1.00
14474	FOLLETT CONTENT SOLUTIONS, LLC	231213	02/03/2023	693508F	010-07200-0-11100-24203-43000-0-0114	\$168.82
14146	GINA M. MAGANA	231347	02/24/2023	REIMB. 8TH GR FAM NI	010-07200-0-00000-24950-43000-0-0301	\$150.32
12921	GOLD STAR FOODS INC.	231349	02/24/2023	5777066	010-60100-0-11100-10000-43000-0-0000	\$91.30
12921	GOLD STAR FOODS INC.	231348	02/24/2023	5783756	010-60100-0-11100-10000-43000-0-0000	\$73.30
14315	HCI SYSTEMS, Inc	231188	02/03/2023	I0027620	010-81500-0-00000-81000-58000-0-0000	\$932.24
14315	HCI SYSTEMS, Inc	231189	02/03/2023	I0028854	010-81500-0-00000-81000-58000-0-0000	\$639.00
14315	HCI SYSTEMS, Inc	230026	02/03/2023	I0029204	010-81500-0-00000-81000-58000-0-0000	(\$2,850.00)
14315	HCI SYSTEMS, Inc	231187	02/03/2023	I0029226	010-81500-0-00000-81000-58000-0-0000	\$2,850.00
14315	HCI SYSTEMS, Inc	231186	02/03/2023	I0029007	010-81500-0-00000-81000-58000-0-0000	\$2,850.00
14315	HCI SYSTEMS, Inc	231356	02/24/2023	I0026702	010-81500-0-00000-81000-58000-0-0000	\$397.00
13920	HEINKS, DESIREE	231294	02/10/2023	REIMB.ED PARTNERS	010-90111-0-11100-10000-52000-0-0000	\$1,271.09
14527	HELEN JO MORSE	231192	02/03/2023	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$131.90
14475	IRWIN SEATING COMPANY	231194	02/03/2023	S0036626	010-81500-0-00000-81000-58000-0-0000	\$3,593.00
14512	J & F DIESEL REPAIR	231195	02/03/2023	INV0763	010-07230-0-00000-36000-58000-0-0000	\$1,704.21
13857	JASON MARROQUIN	231193	02/03/2023	REIMB.FAMILY ENGAGE	010-07200-0-00000-24950-43000-0-0301	\$244.79
14227	KEVIN BROWN	231320	02/10/2023	REIMB.SHIPPING	010-99901-0-00000-85000-59000-0-0000	\$116.96
13961	LOWE'S	231362	02/24/2023	998325	010-26000-0-11100-10000-44000-0-0000	\$1,603.05
13961	LOWE'S	231361	02/24/2023	974548	010-81500-0-00000-81000-43000-0-0000	\$203.62
13961	LOWE'S	231360	02/24/2023	927191	010-81500-0-00000-81000-43000-0-0000	\$125.28
13961	LOWE'S	231359	02/24/2023	978381	010-81500-0-00000-81000-43000-0-0000	\$132.66
13961	LOWE'S	231357	02/24/2023	927532	010-81500-0-00000-81000-43000-0-0000	\$424.16
12270	LOZANO SMITH	231214	02/03/2023	2179814	010-00000-0-00000-72000-58000-0-0000	\$2,177.50
12270	LOZANO SMITH	231363	02/24/2023	2181812	010-00000-0-00000-72000-58000-0-0000	\$2,129.40
12270	LOZANO SMITH	231214	02/03/2023	2179814	010-26000-0-00000-72000-58000-0-0000	\$962.00
13396	MAS ENTERPRISES	231309	02/10/2023	62959	010-07230-0-00000-36000-58000-0-0000	\$51.75
13396	MAS ENTERPRISES	231308	02/10/2023	62960	010-07230-0-00000-36000-58000-0-0000	\$51.75
13396	MAS ENTERPRISES	231307	02/10/2023	62961	010-07230-0-00000-36000-58000-0-0000	\$51.75
13063	MICHELLE NUCKOLS	231345	02/24/2023	REIMB.GARDEN	010-07200-0-11302-10000-43000-0-0403	\$268.61
13882	MOBILE MODULAR MGT. CORP.	231305	02/10/2023	2379533	010-00000-0-00000-81000-56000-0-0000	\$640.00
13882	MOBILE MODULAR MGT. CORP.	231306	02/10/2023	2379531	010-00000-0-00000-81000-56000-0-0000	\$640.00
13882	MOBILE MODULAR MGT. CORP.	231304	02/10/2023	2379467	010-00000-0-00000-81000-56000-0-0000	\$640.00
14103	MUNOZ, JACOB	231291	02/10/2023	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$97.65
14515	NATALIA GOMEZ PADILLA	231181	02/03/2023	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$99.76
12836	OFFICE DEPOT, INC.	231245	02/03/2023	278181023001	010-00000-0-11100-10000-43000-0-0000	\$127.46
12836	OFFICE DEPOT, INC.	231246	02/03/2023	278187904001	010-00000-0-11100-10000-43000-0-0000	\$19.38
12836	OFFICE DEPOT, INC.	231260	02/03/2023	281717991001	010-11000-0-11100-10000-43000-0-0000	\$54.51
12836	OFFICE DEPOT, INC.	231259	02/03/2023	280616245001	010-11000-0-11100-10000-43000-0-0000	\$52.03
12836	OFFICE DEPOT, INC.	231258	02/03/2023	280617208001	010-11000-0-11100-10000-43000-0-0000	\$23.95
12836	OFFICE DEPOT, INC.	231253	02/03/2023	278784760001	010-11000-0-11100-10000-43000-0-0000	\$22.97
12836	OFFICE DEPOT, INC.	231252	02/03/2023	279541411011	010-11000-0-11100-10000-43000-0-0000	\$59.59
12836	OFFICE DEPOT, INC.	231251	02/03/2023	271034637001	010-11000-0-11100-10000-43000-0-0000	\$70.81

12836	OFFICE DEPOT, INC.	231263	02/03/2023	281753193001	010-11000-0-11100-10000-43000-0-0000	\$50.98
12836	OFFICE DEPOT, INC.	231250	02/03/2023	271034652001	010-11000-0-11100-10000-43000-0-0000	\$26.37
12836	OFFICE DEPOT, INC.	231249	02/03/2023	271023486001	010-11000-0-11100-10000-43000-0-0000	\$58.52
12836	OFFICE DEPOT, INC.	231248	02/03/2023	278332588001	010-11000-0-11100-10000-43000-0-0000	\$47.10
12836	OFFICE DEPOT, INC.	231247	02/03/2023	280871985001	010-11000-0-11100-10000-43000-0-0000	\$95.15
12836	OFFICE DEPOT, INC.	231255	02/03/2023	281007552001	010-11000-0-11100-10000-43000-0-0000	\$164.42
12836	OFFICE DEPOT, INC.	231265	02/03/2023	281849693001	010-11000-0-11100-10000-43000-0-0000	\$13.57
12836	OFFICE DEPOT, INC.	231261	02/03/2023	281744733001	010-11000-0-11100-10000-43000-0-0000	\$13.46
12836	OFFICE DEPOT, INC.	231254	02/03/2023	278791902001	010-11000-0-11100-10000-43000-0-0000	\$45.88
12836	OFFICE DEPOT, INC.	231267	02/03/2023	286283732001	010-11000-0-11100-10000-43000-0-0000	\$75.21
12836	OFFICE DEPOT, INC.	231266	02/03/2023	281849684001	010-11000-0-11100-10000-43000-0-0000	\$4.82
12836	OFFICE DEPOT, INC.	231264	02/03/2023	281849694001	010-11000-0-11100-10000-43000-0-0000	\$12.92
12836	OFFICE DEPOT, INC.	231262	02/03/2023	278920324001	010-11000-0-11100-10000-43000-0-0000	\$67.48
12836	OFFICE DEPOT, INC.	231272	02/03/2023	282567612001	010-60100-0-11100-10000-43000-0-0000	\$76.51
12836	OFFICE DEPOT, INC.	231271	02/03/2023	276159059001	010-60100-0-11100-10000-43000-0-0000	\$55.48
12836	OFFICE DEPOT, INC.	231270	02/03/2023	282565384001	010-60100-0-11100-10000-43000-0-0000	\$45.05
12836	OFFICE DEPOT, INC.	231268	02/03/2023	282567619001	010-60100-0-11100-10000-43000-0-0000	\$153.57
13562	ORIENTAL TRADING CO.	231198	02/03/2023	722421718-03	010-26000-0-11100-10000-43000-0-0000	\$47.58
13562	ORIENTAL TRADING CO.	231197	02/03/2023	722421718-04	010-26000-0-11100-10000-43000-0-0000	\$30.67
13562	ORIENTAL TRADING CO.	231196	02/03/2023	722421718-02	010-26000-0-11100-10000-43000-0-0000	\$435.64
13562	ORIENTAL TRADING CO.	231199	02/03/2023	722421718-01	010-26000-0-11100-10000-43000-0-0000	\$1,744.76
13562	ORIENTAL TRADING CO.	231298	02/10/2023	720882823-07	010-60100-0-11100-10000-43000-0-0000	\$36.84
13562	ORIENTAL TRADING CO.	231299	02/10/2023	720880823-05	010-60100-0-11100-10000-43000-0-0000	\$124.66
13562	ORIENTAL TRADING CO.	231297	02/10/2023	720882823-03	010-60100-0-11100-10000-43000-0-0000	\$35.61
13562	ORIENTAL TRADING CO.	231296	02/10/2023	720880823-02	010-60100-0-11100-10000-43000-0-0000	\$82.01
13562	ORIENTAL TRADING CO.	231295	02/10/2023	718766679-08	010-60100-0-11100-10000-43000-0-0000	\$116.86
14396	S & S AG AND AUTO PARTS	230031	02/24/2023	084054	010-07230-0-00000-36000-43000-0-0000	(\$374.01)
14396	S & S AG AND AUTO PARTS	231391	02/24/2023	079030	010-07230-0-00000-36000-43000-0-0000	\$92.69
14396	S & S AG AND AUTO PARTS	231390	02/24/2023	079512	010-07230-0-00000-36000-43000-0-0000	\$21.54
14396	S & S AG AND AUTO PARTS	231387	02/24/2023	082809	010-07230-0-00000-36000-43000-0-0000	\$1,024.54
14396	S & S AG AND AUTO PARTS	231389	02/24/2023	079526	010-07230-0-00000-36000-43000-0-0000	\$22.98
14396	S & S AG AND AUTO PARTS	231388	02/24/2023	080589	010-07230-0-00000-36000-43000-0-0000	\$71.05
14396	S & S AG AND AUTO PARTS	231386	02/24/2023	083165	010-07230-0-00000-36000-43000-0-0000	\$10.21
14396	S & S AG AND AUTO PARTS	231382	02/24/2023	083932	010-07230-0-00000-36000-43000-0-0000	\$220.50
14396	S & S AG AND AUTO PARTS	231381	02/24/2023	083992	010-07230-0-00000-36000-43000-0-0000	\$26.79
14396	S & S AG AND AUTO PARTS	231384	02/24/2023	083741	010-07230-0-00000-36000-43000-0-0000	\$14.32
14396	S & S AG AND AUTO PARTS	231383	02/24/2023	083752	010-07230-0-00000-36000-43000-0-0000	\$14.32
14396	S & S AG AND AUTO PARTS	231385	02/24/2023	083398	010-07230-0-00000-36000-43000-0-0000	\$9.61
13596	SCHOOL NURSE SUPPLY	231369	02/24/2023	0934243-IN	010-00000-0-00000-31400-43000-0-0000	\$585.31
12994	SCHOOLS EXCESS LIABILITY FUND	231280	02/10/2023	AB218_5472215-A2	010-00000-0-00000-72000-54500-0-0000	\$10,130.01
14519	SCIENCE DIPITY INC	231274	02/07/2023	2.4.23	010-26000-0-11100-10000-58000-0-0000	\$1,400.00
14308	SHI INTERNATIONAL CORP	231206	02/03/2023	B16261405	010-07200-0-11100-24900-43000-0-0102	\$36.12
14308	SHI INTERNATIONAL CORP	231370	02/24/2023	B16494382	010-26000-0-11100-10000-43000-0-0000	\$913.72

14308	SHI INTERNATIONAL CORP	231207	02/03/2023	B16322114	010-60100-0-11100-10000-43000-0-0000	\$95.34
14111	SISC	231278	02/10/2023	FEB HW RET.BRD.ACT	010-00000-0-00000-00000-95024-0-0000	\$78,003.95
14111	SISC	231277	02/10/2023	FEB HW RET.BRD.ACT	010-00000-0-00000-00000-95028-0-0000	\$2,596.20
14111	SISC	231276	02/10/2023	FEB HW RET.BRD.ACT	010-00000-0-00000-71000-34020-0-0000	\$7,648.65
12777	SMALL SCHOOLS SUPERINTENDENTS	231368	02/24/2023	2022-2023 DUES	010-00000-0-00000-71000-53000-0-0000	\$150.00
5388	SOUTHERN CAL GAS	231225	02/03/2023	108 416 9100 8	010-00000-0-00000-81000-55000-0-0000	\$4,959.09
5388	SOUTHERN CAL GAS	231403	02/24/2023	108 416 9100 8	010-00000-0-00000-81000-55000-0-0000	\$5,740.66
5388	SOUTHERN CAL GAS	231366	02/24/2023	108 416 9100 8	010-00000-0-00000-81000-55000-0-0000	\$4,394.89
5383	SOUTHERN CALIF EDISON CO	231224	02/03/2023	700142519619	010-99900-0-00000-81000-55000-0-0000	\$231.26
5383	SOUTHERN CALIF EDISON CO	231205	02/03/2023	700140798877	010-99900-0-00000-81000-55000-0-0000	\$6,366.29
5383	SOUTHERN CALIF EDISON CO	231204	02/03/2023	700140798877	010-99900-0-00000-81000-55000-0-0000	\$6,307.55
5383	SOUTHERN CALIF EDISON CO	231365	02/24/2023	700142519619	010-99900-0-00000-81000-55000-0-0000	\$240.21
5383	SOUTHERN CALIF EDISON CO	231364	02/24/2023	700140798877	010-99900-0-00000-81000-55000-0-0000	\$5,975.84
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231211	02/03/2023	6000015608	010-00000-0-11100-10000-43000-0-0000	\$198.87
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231208	02/03/2023	6000016940	010-00000-0-11100-10000-43000-0-0000	\$53.88
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231212	02/03/2023	6000012607	010-00000-0-11100-10000-43000-0-0000	\$12.93
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231210	02/03/2023	6000017759	010-00000-0-11100-10000-43000-0-0000	\$161.14
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231209	02/03/2023	6000017758	010-00000-0-11100-10000-43000-0-0000	\$22.08
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231372	02/24/2023	6000030020	010-00000-0-11100-10000-43000-0-0000	\$68.01
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231371	02/24/2023	6000026693	010-00000-0-11100-10000-43000-0-0000	\$88.73
13527	STARLING, TIM	231346	02/24/2023	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$97.57
13130	SYSCO FOOD SERVICES	231373	02/24/2023	384489844	010-07200-0-11100-10000-43000-0-0201	\$487.39
13130	SYSCO FOOD SERVICES	231219	02/03/2023	381164293	010-26000-0-11100-10000-43000-0-0000	\$283.51
13130	SYSCO FOOD SERVICES	231217	02/03/2023	384424248	010-26000-0-11100-10000-43000-0-0000	\$285.46
13130	SYSCO FOOD SERVICES	231223	02/03/2023	384469123	010-60100-0-11100-10000-43000-0-0000	\$960.30
13130	SYSCO FOOD SERVICES	231218	02/03/2023	384461292	010-60100-0-11100-10000-43000-0-0000	\$283.44
13130	SYSCO FOOD SERVICES	231374	02/24/2023	384476924	010-60100-0-11100-10000-43000-0-0000	\$72.81
14369	THE HOME DEPOT PRO	231310	02/10/2023	720674084	010-81500-0-00000-81000-43000-0-0000	\$559.25
14369	THE HOME DEPOT PRO	231311	02/10/2023	720407501	010-81500-0-00000-81000-43000-0-0000	\$82.99
14369	THE HOME DEPOT PRO	231312	02/10/2023	720461615	010-81500-0-00000-81000-43000-0-0000	\$36.56
14369	THE HOME DEPOT PRO	231313	02/10/2023	720506682	010-81500-0-00000-81000-43000-0-0000	\$39.84
14369	THE HOME DEPOT PRO	230028	02/10/2023	31719018	010-81500-0-00000-81000-43000-0-0000	(\$85.08)
12264	TIPTON AUTO PARTS	231233	02/03/2023	48639	010-81500-0-00000-81000-43000-0-0000	\$142.97
12264	TIPTON AUTO PARTS	231237	02/03/2023	49003	010-81500-0-00000-81000-43000-0-0000	\$880.39
12264	TIPTON AUTO PARTS	231231	02/03/2023	48376	010-81500-0-00000-81000-43000-0-0000	\$8.60
12264	TIPTON AUTO PARTS	231230	02/03/2023	48271	010-81500-0-00000-81000-43000-0-0000	\$180.89
12264	TIPTON AUTO PARTS	231229	02/03/2023	48221	010-81500-0-00000-81000-43000-0-0000	\$37.70
12264	TIPTON AUTO PARTS	231239	02/03/2023	49040	010-81500-0-00000-81000-43000-0-0000	\$43.06
12264	TIPTON AUTO PARTS	230027	02/03/2023	49004	010-81500-0-00000-81000-43000-0-0000	(\$108.00)
12264	TIPTON AUTO PARTS	231236	02/03/2023	48925	010-81500-0-00000-81000-43000-0-0000	\$205.78
12264	TIPTON AUTO PARTS	231244	02/03/2023	49301	010-81500-0-00000-81000-43000-0-0000	\$36.61
12264	TIPTON AUTO PARTS	231235	02/03/2023	48797	010-81500-0-00000-81000-43000-0-0000	\$8.60
12264	TIPTON AUTO PARTS	231232	02/03/2023	48486	010-81500-0-00000-81000-43000-0-0000	\$84.02



12264	TIPTON AUTO PARTS	231243	02/03/2023	42967	010-81500-0-00000-81000-43000-0-0000	\$61.03
12264	TIPTON AUTO PARTS	231242	02/03/2023	49250	010-81500-0-00000-81000-43000-0-0000	\$57.31
12264	TIPTON AUTO PARTS	231241	02/03/2023	49158	010-81500-0-00000-81000-43000-0-0000	\$21.54
12264	TIPTON AUTO PARTS	231240	02/03/2023	49157	010-81500-0-00000-81000-43000-0-0000	\$120.12
12264	TIPTON AUTO PARTS	231234	02/03/2023	48687	010-81500-0-00000-81000-43000-0-0000	\$188.31
12264	TIPTON AUTO PARTS	231238	02/03/2023	49005	010-81500-0-00000-81000-43000-0-0000	\$17.23
5760	TIPTON COMMUNITY SERVICES DIST	231330	02/10/2023	10040002	010-00000-0-00000-81000-55000-0-0000	\$670.80
14414	T-MOBILE USA INC.	231226	02/03/2023	987306951	010-00000-0-00000-81000-59000-0-0000	\$1,005.55
14414	T-MOBILE USA INC.	231392	02/24/2023	970029235	010-32130-0-11100-10000-59000-0-0000	\$4,383.45
13463	TULARE COUNTY OFFICE OF EDUCAT	231393	02/24/2023	231143	010-00000-0-00000-31400-58000-0-0000	\$130.00
13463	TULARE COUNTY OFFICE OF EDUCAT	231319	02/10/2023	231623	010-00000-0-11100-10000-39020-0-0000	\$112,922.25
13463	TULARE COUNTY OFFICE OF EDUCAT	231227	02/03/2023	231405	010-07200-0-00000-31400-58000-0-0204	\$11,363.87
13463	TULARE COUNTY OFFICE OF EDUCAT	231228	02/03/2023	231358	010-07200-0-00000-31400-58000-0-0205	\$2,595.21
13463	TULARE COUNTY OFFICE OF EDUCAT	231318	02/10/2023	230552	010-07200-0-00000-31400-58000-0-0210	\$4,500.00
13463	TULARE COUNTY OFFICE OF EDUCAT	231394	02/24/2023	231230	010-07200-0-11100-10000-58000-0-0107	\$300.00
12324	TULE TRASH COMPANY	231328	02/10/2023	262489	010-00000-0-00000-81000-55000-0-0000	\$1,178.76
14424	U.S. BANK EQUIPMENT FINANCE	231395	02/24/2023	492945266	010-00000-0-00000-72000-58000-0-0000	\$275.78
14424	U.S. BANK EQUIPMENT FINANCE	231396	02/24/2023	492945266	010-00000-0-11100-10000-58000-0-0000	\$827.25
13496	VALLEY PACIFIC PET. SERV., INC	231202	02/03/2023	223-634182	010-07230-0-00000-36000-43000-0-0000	\$1,040.65
13496	VALLEY PACIFIC PET. SERV., INC	231400	02/24/2023	23-642849	010-07230-0-00000-36000-43000-0-0000	\$932.32
13496	VALLEY PACIFIC PET. SERV., INC	231399	02/24/2023	23-638425	010-07230-0-00000-36000-43000-0-0000	\$1,636.05
13333	VERIZON WIRELESS	231401	02/24/2023	9925750876	010-00000-0-00000-81000-59000-0-0000	\$122.03
13706	VISALIA ADVENTURE PARK	231339	02/24/2023	23436	010-26000-0-11100-10000-58000-0-0000	\$636.00
12498	VISALIA TIMES-DELTA	231402	02/24/2023	0005309767	010-00000-0-00000-72000-58000-0-0000	\$1,320.86

**010-General Fund Total Expenditures:**

**\$353,325.93**

14101	B&B PEST CONTROL SERVICE	231343	02/24/2023	01-TIP-01-23	130-53100-0-00000-37000-58000-0-0000	\$40.00
14245	CENTRAL VALLEY REFRIGERATION	231314	02/10/2023	47444	130-53100-0-00000-37000-56000-0-0000	\$693.02
14245	CENTRAL VALLEY REFRIGERATION	231315	02/10/2023	47700	130-53100-0-00000-37000-56000-0-0000	\$569.39
14459	ELAN FINANCIAL SERVICES	231287	02/10/2023	1091 CUNHA	130-53100-0-00000-37000-58000-0-0000	\$159.00
14459	ELAN FINANCIAL SERVICES	231285	02/10/2023	1091 CUNHA	130-53100-0-00000-37000-58000-0-0000	\$3.66
12921	GOLD STAR FOODS INC.	231185	02/03/2023	5751264	130-53100-0-00000-37000-47000-0-0000	\$229.15
12921	GOLD STAR FOODS INC.	231184	02/03/2023	5716841	130-53100-0-00000-37000-47000-0-0000	\$96.76
12921	GOLD STAR FOODS INC.	231183	02/03/2023	5751280	130-53100-0-00000-37000-47000-0-0000	\$56.64
12921	GOLD STAR FOODS INC.	231301	02/10/2023	5776953	130-53100-0-00000-37000-47000-0-0000	\$509.75
12921	GOLD STAR FOODS INC.	231300	02/10/2023	5816176	130-53100-0-00000-37000-47000-0-0000	\$35.40
12921	GOLD STAR FOODS INC.	231353	02/24/2023	5851666	130-53100-0-00000-37000-47000-0-0000	\$11.80
12921	GOLD STAR FOODS INC.	231352	02/24/2023	5851753	130-53100-0-00000-37000-47000-0-0000	\$429.54
12921	GOLD STAR FOODS INC.	231351	02/24/2023	5838576	130-53100-0-00000-37000-47000-0-0000	\$108.56
12921	GOLD STAR FOODS INC.	231350	02/24/2023	5777066	130-53100-0-00000-37000-47000-0-0000	\$983.55
12921	GOLD STAR FOODS INC.	231354	02/24/2023	5851667	130-53100-0-00000-37000-47000-0-0000	\$215.70
12921	GOLD STAR FOODS INC.	231182	02/03/2023	5809627	130-53100-0-00000-37000-58000-0-0000	\$79.80
14315	HCI SYSTEMS, Inc	231355	02/24/2023	I0029734	130-53100-0-00000-37000-58000-0-0000	\$874.58
14287	P & R Paper Supply Company, In	231200	02/03/2023	11134426-00	130-53100-0-00000-37000-43000-0-0000	\$994.79

14287	P & R Paper Supply Company, In	231303	02/10/2023	11137052.00	130-53100-0-00000-37000-43000-0-0000	\$989.85
14427	R & L CROW DISTRIBUTING	231326	02/10/2023	1.26.23	130-53100-0-00000-37000-47000-0-0000	\$481.64
14427	R & L CROW DISTRIBUTING	231327	02/10/2023	1.31.23	130-53100-0-00000-37000-47000-0-0000	\$860.72
14427	R & L CROW DISTRIBUTING	231323	02/10/2023	1.13.23	130-53100-0-00000-37000-47000-0-0000	\$948.20
14427	R & L CROW DISTRIBUTING	231325	02/10/2023	1.24.23	130-53100-0-00000-37000-47000-0-0000	\$1,047.20
14427	R & L CROW DISTRIBUTING	231324	02/10/2023	1.17.23	130-53100-0-00000-37000-47000-0-0000	\$1,320.80
14427	R & L CROW DISTRIBUTING	231322	02/10/2023	1.6.23	130-53100-0-00000-37000-47000-0-0000	\$1,426.52
14357	SANCHEZ CONNIE	231190	02/03/2023	REIMB.CAFE FOOD	130-53100-0-00000-37000-47000-0-0000	\$90.91
14357	SANCHEZ CONNIE	231191	02/03/2023	REIMB.CAFE MEETING	130-53100-0-00000-37000-52000-0-0000	\$70.00
13130	SYSCO FOOD SERVICES	231215	02/03/2023	384417064	130-53100-0-00000-37000-43000-0-0000	\$69.66
13130	SYSCO FOOD SERVICES	231216	02/03/2023	384417075	130-53100-0-00000-37000-43000-0-0000	\$120.46
13130	SYSCO FOOD SERVICES	231221	02/03/2023	384461294	130-53100-0-00000-37000-47000-0-0000	\$771.57
13130	SYSCO FOOD SERVICES	231222	02/03/2023	384469122	130-53100-0-00000-37000-47000-0-0000	\$848.76
13130	SYSCO FOOD SERVICES	231220	02/03/2023	384453950	130-53100-0-00000-37000-47000-0-0000	\$3,339.83
13130	SYSCO FOOD SERVICES	231376	02/24/2023	384391565	130-53100-0-00000-37000-47000-0-0000	\$793.87
13130	SYSCO FOOD SERVICES	231379	02/24/2023	384476925	130-53100-0-00000-37000-47000-0-0000	\$715.44
13130	SYSCO FOOD SERVICES	230030	02/24/2023	384483774	130-53100-0-00000-37000-47000-0-0000	(\$206.01)
13130	SYSCO FOOD SERVICES	231380	02/24/2023	384476923	130-53100-0-00000-37000-47000-0-0000	\$4,860.27
13130	SYSCO FOOD SERVICES	231378	02/24/2023	384489845	130-53100-0-00000-37000-47000-0-0000	\$406.20
13130	SYSCO FOOD SERVICES	231377	02/24/2023	384497638	130-53100-0-00000-37000-47000-0-0000	\$943.70
13130	SYSCO FOOD SERVICES	231375	02/24/2023	384476924	130-53100-0-00000-37000-47000-0-0000	\$269.65
13130	SYSCO FOOD SERVICES	230029	02/24/2023	384483773	130-53100-0-00000-37000-47000-0-0000	(\$58.54)
12324	TULE TRASH COMPANY	231329	02/10/2023	262488	130-53100-0-00000-81000-55000-0-0000	\$1,271.82
13412	US SOAP WEST, LLC	231201	02/03/2023	41840	130-53100-0-00000-37000-43000-0-0000	\$107.59
13412	US SOAP WEST, LLC	231397	02/24/2023	42190	130-53100-0-00000-37000-43000-0-0000	\$107.11
12650	VALLEY FOOD SERVICE	231203	02/03/2023	422487	130-53100-0-00000-37000-47000-0-0000	\$2,256.90
12650	VALLEY FOOD SERVICE	231398	02/24/2023	423446	130-53100-0-00000-37000-47000-0-0000	\$1,119.75

**130-Cafeteria Fund Total Expenditures: \$31,064.96**

13607	MANGINI ASSOCIATES, INC.	231317	02/10/2023	13226	351-78100-0-00000-85000-62000-0-0000	\$26,721.06
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**351-County Facilities Fund (Modernization): \$26,721.06**

**Total Payments \$411,111.95**

5. **FINANCE: Action items:**

5.2 Budget Revisions

# Budget Revision Report

**Bdg Revision Final**

**Control Number: 30146233**

Account Classification		Approved / Revised	Change Amount	Proposed Budget
<b>Fund: 0100</b>	<b>General Fund</b>			
<b>Revenues</b>				
<b>LCFF Sources</b>				
	010-00000-0-00000-00000-80110-0-0000	\$5,220,154.00	\$44,363.00	\$5,264,517.00
	<b>Total:</b>	\$5,220,154.00	\$44,363.00	\$5,264,517.00
<b>Federal Revenues</b>				
	010-30100-3-00000-00000-82900-0-0000	\$270,161.00	\$7,187.00	\$277,348.00
	010-40350-2-00000-00000-82900-0-0000	\$31,043.00	(\$0.26)	\$31,042.74
	010-40350-3-00000-00000-82900-0-0000	\$31,221.00	\$64.00	\$31,285.00
	010-41270-2-00000-00000-82900-0-0000	\$0.00	\$14,289.09	\$14,289.09
	010-41270-3-00000-00000-82900-0-0000	\$20,660.00	\$621.00	\$21,281.00
	<b>Total:</b>	\$353,085.00	\$22,160.83	\$375,245.83
<b>Other State Revenues</b>				
	010-00000-0-00000-00000-85500-0-0000	\$17,207.00	\$5.00	\$17,212.00
	010-26000-0-00000-00000-85900-0-0000	\$395,036.55	\$566,278.45	\$961,315.00
	010-62660-0-00000-00000-85900-0-0000	\$0.00	\$27,081.00	\$27,081.00
	010-63000-0-00000-00000-85600-0-0000	\$32,495.00	(\$28.00)	\$32,467.00
	010-65470-0-00000-00000-85900-0-0000	\$2,658.09	\$2,473.56	\$5,131.65
	010-74350-0-00000-00000-85900-0-0000	\$0.00	\$1,117,126.00	\$1,117,126.00
	<b>Total:</b>	\$447,396.64	\$1,712,936.01	\$2,160,332.65
<b>Other Local Revenues</b>				
	010-00000-0-00000-00000-86990-0-0000	\$21,000.00	\$23,948.05	\$44,948.05
	010-00099-0-00000-00000-86990-0-0000	\$0.00	\$1,412.24	\$1,412.24
	010-90336-0-00000-00000-86990-0-0000	\$73,167.00	\$12,200.00	\$85,367.00
	<b>Total:</b>	\$94,167.00	\$37,560.29	\$131,727.29
<b>Total Revenues</b>		\$6,114,802.64	\$1,817,020.13	\$7,931,822.77
<b>Expenditures</b>				
<b>Certificated Salaries</b>				
	010-14000-0-11100-10000-11000-0-0000	\$953,268.00	(\$90.00)	\$953,178.00

# Budget Revision Report

Bdg Revision Final

Control Number: 30146233

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-14000-0-11100-10000-11003-0-0000	\$0.00	\$390.00	\$390.00
010-26000-0-11350-10000-11003-0-0000	\$0.00	\$45,000.00	\$45,000.00
010-30100-2-11100-10000-11000-0-0000	\$34,039.22	(\$22,071.47)	\$11,967.75
010-32130-0-11100-10000-11003-0-0000	\$0.00	\$1,364.04	\$1,364.04
010-32140-0-11350-10000-11003-0-0000	\$26,506.00	(\$26,506.00)	\$0.00
010-40350-2-11100-10000-11002-0-0000	\$0.00	\$6,600.00	\$6,600.00
010-40350-2-11100-24900-19000-0-0000	\$0.00	\$13,669.00	\$13,669.00
010-41270-2-11100-41000-19000-0-0000	\$0.00	\$5,600.00	\$5,600.00
010-60100-0-11100-10000-11003-0-0000	\$8,580.00	\$211.25	\$8,791.25
010-62660-0-11100-10000-11003-0-0000	\$0.00	\$15,600.00	\$15,600.00
<b>Total:</b>	<b>\$1,022,393.22</b>	<b>\$39,766.82</b>	<b>\$1,062,160.04</b>
<b>Classified Salaries</b>			
010-00000-0-00000-27000-24002-0-0000	\$0.00	\$5,460.99	\$5,460.99
010-07230-0-00000-36000-22003-0-0000	\$0.00	\$71.38	\$71.38
010-26000-0-11350-10000-21003-0-0000	\$0.00	\$30,000.00	\$30,000.00
010-30100-2-11100-10000-21000-0-0000	\$16,324.60	\$24,417.16	\$40,741.76
010-32140-0-11350-10000-21003-0-0000	\$16,062.00	(\$16,062.00)	\$0.00
010-42030-2-11100-10000-21000-0-0000	\$0.00	\$1,995.00	\$1,995.00
<b>Total:</b>	<b>\$32,386.60</b>	<b>\$45,882.53</b>	<b>\$78,269.13</b>
<b>Employee Benefits</b>			
010-00000-0-11100-10000-39020-0-0000	\$0.00	\$122,922.25	\$122,922.25
010-26000-0-11350-10000-31010-0-0000	\$0.00	\$8,595.00	\$8,595.00
010-26000-0-11350-10000-32020-0-0000	\$0.00	\$7,611.00	\$7,611.00
010-26000-0-11350-10000-33013-0-0000	\$0.00	\$655.00	\$655.00
010-26000-0-11350-10000-33022-0-0000	\$0.00	\$1,860.00	\$1,860.00
010-26000-0-11350-10000-33023-0-0000	\$0.00	\$435.00	\$435.00
010-26000-0-11350-10000-35010-0-0000	\$0.00	\$225.00	\$225.00
010-26000-0-11350-10000-35020-0-0000	\$0.00	\$150.00	\$150.00
010-26000-0-11350-10000-36010-0-0000	\$0.00	\$1,400.00	\$1,400.00
010-26000-0-11350-10000-36020-0-0000	\$0.00	\$945.00	\$945.00
010-26000-0-11350-10000-37010-0-0000	\$0.00	\$140.00	\$140.00
010-26000-0-11350-10000-37020-0-0000	\$0.00	\$95.00	\$95.00
010-30100-2-11100-10000-32020-0-0000	\$4,680.80	\$6,194.65	\$10,875.45

# Budget Revision Report

Bdg Revision Final

Control Number: 30146233

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-30100-2-11100-10000-33022-0-0000	\$1,190.92	\$1,513.87	\$2,704.79
010-30100-2-11100-10000-33023-0-0000	\$278.48	\$353.98	\$632.46
010-30100-2-11100-10000-34020-0-0000	\$1,776.27	\$122.11	\$1,898.38
010-30100-2-11100-10000-35020-0-0000	\$96.06	\$2,419.21	\$2,515.27
010-30100-2-11100-10000-36020-0-0000	\$520.94	\$662.18	\$1,183.12
010-30100-2-11100-10000-37020-0-0000	\$25.03	\$31.93	\$56.96
010-32140-0-11350-10000-31010-0-0000	\$5,063.00	(\$5,063.00)	\$0.00
010-32140-0-11350-10000-32020-0-0000	\$4,075.00	(\$4,075.00)	\$0.00
010-32140-0-11350-10000-33013-0-0000	\$384.00	(\$384.00)	\$0.00
010-32140-0-11350-10000-33022-0-0000	\$996.00	(\$996.00)	\$0.00
010-32140-0-11350-10000-33023-0-0000	\$233.00	(\$233.00)	\$0.00
010-32140-0-11350-10000-35010-0-0000	\$133.00	(\$133.00)	\$0.00
010-32140-0-11350-10000-35020-0-0000	\$80.00	(\$80.00)	\$0.00
010-32140-0-11350-10000-36010-0-0000	\$832.00	(\$832.00)	\$0.00
010-32140-0-11350-10000-36020-0-0000	\$504.00	(\$504.00)	\$0.00
010-32140-0-11350-10000-37010-0-0000	\$83.00	(\$83.00)	\$0.00
010-32140-0-11350-10000-37020-0-0000	\$50.00	(\$50.00)	\$0.00
010-40350-2-11100-10000-31010-0-0000	\$0.00	\$1,261.00	\$1,261.00
010-40350-2-11100-10000-33012-0-0000	\$0.00	\$260.00	\$260.00
010-40350-2-11100-10000-33013-0-0000	\$0.00	\$96.00	\$96.00
010-40350-2-11100-10000-35010-0-0000	\$0.00	\$33.00	\$33.00
010-40350-2-11100-10000-36010-0-0000	\$0.00	\$207.00	\$207.00
010-40350-2-11100-10000-37010-0-0000	\$0.00	\$21.00	\$21.00
010-40350-2-11100-24900-31010-0-0000	\$0.00	\$2,313.00	\$2,313.00
010-40350-2-11100-24900-33013-0-0000	\$0.00	\$198.00	\$198.00
010-40350-2-11100-24900-34010-0-0000	\$0.00	\$2,643.00	\$2,643.00
010-40350-2-11100-24900-35010-0-0000	\$0.00	\$68.00	\$68.00
010-40350-2-11100-24900-36010-0-0000	\$0.00	\$429.00	\$429.00
010-41270-2-11100-41000-31010-0-0000	\$0.00	\$1,087.05	\$1,087.05
010-41270-2-11100-41000-33013-0-0000	\$0.00	\$83.00	\$83.00
010-41270-2-11100-41000-35010-0-0000	\$0.00	\$29.00	\$29.00
010-41270-2-11100-41000-36010-0-0000	\$0.00	\$155.00	\$155.00
010-41270-2-11100-41000-37010-0-0000	\$0.00	\$18.00	\$18.00
010-42030-2-11100-10000-32020-0-0000	\$0.00	\$506.13	\$506.13
010-42030-2-11100-10000-33022-0-0000	\$0.00	\$123.68	\$123.68

# Budget Revision Report

**Bdg Revision Final**

**Control Number: 30146233**

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-42030-2-11100-10000-33023-0-0000	\$0.00	\$28.93	\$28.93
010-42030-2-11100-10000-34020-0-0000	\$0.00	\$106.56	\$106.56
010-42030-2-11100-10000-35020-0-0000	\$0.00	\$9.98	\$9.98
010-42030-2-11100-10000-36020-0-0000	\$0.00	\$54.11	\$54.11
010-42030-2-11100-10000-37020-0-0000	\$0.00	\$2.61	\$2.61
010-60100-0-11100-10000-31010-0-0000	\$1,639.00	\$40.17	\$1,679.17
010-60100-0-11100-10000-32020-0-0000	\$17,077.00	\$14,220.00	\$31,297.00
010-60100-0-11100-10000-33013-0-0000	\$124.00	\$2.81	\$126.81
010-60100-0-11100-10000-35010-0-0000	\$43.00	\$0.75	\$43.75
010-62660-0-11100-10000-31010-0-0000	\$0.00	\$2,979.60	\$2,979.60
010-62660-0-11100-10000-33013-0-0000	\$0.00	\$224.75	\$224.75
010-62660-0-11100-10000-35010-0-0000	\$0.00	\$77.50	\$77.50
010-62660-0-11100-10000-36010-0-0000	\$0.00	\$420.30	\$420.30
010-62660-0-11100-10000-37010-0-0000	\$0.00	\$20.45	\$20.45
010-90336-0-11100-10000-34020-0-0000	\$18,185.00	(\$1,816.56)	\$16,368.44
<b>Total:</b>	<b>\$58,069.50</b>	<b>\$169,801.00</b>	<b>\$227,870.50</b>

**Books and Supplies**

010-00000-0-00000-31400-43000-0-0000	\$0.00	\$16.20	\$16.20
010-00000-0-00000-71000-43000-0-0000	\$0.00	\$345.55	\$345.55
010-00000-0-00000-71100-43000-0-0000	\$1,000.00	\$508.39	\$1,508.39
010-07200-0-11100-24203-42000-0-0114	\$12,500.00	(\$4,000.00)	\$8,500.00
010-07200-0-11100-24203-43000-0-0114	\$12,500.00	\$3,625.36	\$16,125.36
010-07200-0-11330-10000-43000-0-0402	\$0.00	\$19,867.44	\$19,867.44
010-07200-0-11330-10000-44000-0-0402	\$0.00	\$737.35	\$737.35
010-07200-0-11372-10000-43000-0-0402	\$0.00	\$491.80	\$491.80
010-30100-2-11100-10000-43000-0-0000	\$21,327.82	(\$18,271.16)	\$3,056.66
010-30100-3-11100-10000-43000-0-0000	\$0.00	\$7,187.00	\$7,187.00
010-32130-0-00000-81000-43000-0-0000	\$50,000.00	(\$32,759.63)	\$17,240.37
010-32130-0-00000-81000-44000-0-0000	\$0.00	\$6,235.33	\$6,235.33
010-32130-0-11100-10000-43000-0-0000	\$0.00	\$34.11	\$34.11
010-32140-0-11100-10000-44000-0-0000	\$160,001.00	(\$160,001.00)	\$0.00
010-40350-2-11100-10000-43000-0-0000	\$31,043.00	(\$31,043.00)	\$0.00
010-41270-2-00000-85000-44000-0-0000	\$0.00	\$4,000.00	\$4,000.00
010-41270-3-11100-10000-43000-0-0000	\$7,632.39	\$621.00	\$8,253.39

# Budget Revision Report

**Bdg Revision Final**

**Control Number: 30146233**

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-42030-2-11100-10000-43000-0-0000	\$2,827.00	(\$2,827.00)	\$0.00
010-60100-0-11100-10000-43000-0-0000	\$20,568.00	(\$13,368.24)	\$7,199.76
010-60100-0-11100-10000-44000-0-0000	\$2,000.00	(\$0.74)	\$1,999.26
010-60530-0-11100-10000-43000-0-0000	\$57,339.00	(\$19,125.00)	\$38,214.00
010-62660-0-11100-10000-43000-0-0000	\$0.00	\$6,000.00	\$6,000.00
010-63000-0-11100-10000-42000-0-0000	\$16,911.32	\$0.02	\$16,911.34
010-90336-0-00000-81000-44000-0-0000	\$0.00	\$3,800.00	\$3,800.00
010-90336-0-11100-10000-43000-0-0000	\$3,790.00	\$528.56	\$4,318.56
<b>Total:</b>	<b>\$399,439.53</b>	<b>(\$227,397.66)</b>	<b>\$172,041.87</b>
<b>Services, Other Operating Expenses</b>			
010-00000-0-00000-72000-53000-0-0000	\$8,110.00	\$1,890.00	\$10,000.00
010-00000-0-00000-72000-54500-0-0000	\$46,053.00	\$20,947.00	\$67,000.00
010-00000-0-00000-72000-58000-0-0000	\$37,000.00	\$13,000.00	\$50,000.00
010-00000-0-11100-10000-59000-0-0000	\$500.00	\$314.99	\$814.99
010-07200-0-00000-31400-58000-0-0210	\$0.00	\$4,500.00	\$4,500.00
010-07200-0-11100-10000-58000-0-0107	\$15,000.00	(\$1,337.32)	\$13,662.68
010-07200-0-11100-10000-58000-0-0114	\$0.00	\$374.64	\$374.64
010-07200-0-11330-10000-56000-0-0402	\$0.00	\$1,299.62	\$1,299.62
010-07200-0-11330-10000-58000-0-0402	\$0.00	\$98.97	\$98.97
010-07230-0-00000-36000-56000-0-0000	\$15,208.00	\$0.62	\$15,208.62
010-07230-0-00000-36000-58000-0-0000	\$10,000.00	\$10,000.00	\$20,000.00
010-26000-0-00000-72000-58000-0-0000	\$0.00	\$962.00	\$962.00
010-26000-0-11350-10000-58000-0-0000	\$0.00	\$10,000.00	\$10,000.00
010-32130-0-00000-31400-58000-0-0000	\$14,334.00	(\$14,334.00)	\$0.00
010-32130-0-00000-81000-58000-0-0000	\$0.00	\$2,693.75	\$2,693.75
010-32130-0-11100-10000-59000-0-0000	\$0.00	\$22,432.40	\$22,432.40
010-32140-0-00000-31400-58000-0-0000	\$22,500.00	(\$22,500.00)	\$0.00
010-40350-2-11100-24900-58000-0-0000	\$0.00	\$3,244.74	\$3,244.74
010-40350-3-11100-24900-58000-0-0000	\$19,288.00	\$64.00	\$19,352.00
010-41270-2-00000-85000-58000-0-0000	\$0.00	\$3,317.04	\$3,317.04
010-60530-0-00000-72000-58000-0-0000	\$0.00	\$19,125.00	\$19,125.00
010-62660-0-11100-10000-58000-0-0000	\$0.00	\$32,406.00	\$32,406.00
<b>Total:</b>	<b>\$187,993.00</b>	<b>\$108,499.45</b>	<b>\$296,492.45</b>



# Budget Revision Report

**Bdg Revision Final**

**Control Number: 30146233**

Account Classification	Approved / Revised	Change Amount	Proposed Budget
<b>Capital Outlay</b>			
010-07200-0-11100-10000-64000-0-0402	\$30,000.00	(\$22,495.18)	\$7,504.82
010-32130-0-00000-85000-62000-0-0000	\$270,000.00	\$14,334.00	\$284,334.00
010-32140-0-00000-85000-61000-0-0000	\$0.00	\$237,502.00	\$237,502.00
<b>Total:</b>	<b>\$300,000.00</b>	<b>\$229,340.82</b>	<b>\$529,340.82</b>
<b>Direct Support/Indirect Costs</b>			
010-00000-0-00000-72100-73100-0-0000	(\$35,096.90)	(\$4,627.54)	(\$39,724.44)
010-30100-2-00000-72100-73100-0-0000	\$1,627.07	\$4,627.54	\$6,254.61
<b>Total:</b>	<b>(\$33,469.83)</b>	<b>\$0.00</b>	<b>(\$33,469.83)</b>
<b>Total Expenditures</b>	<b>\$1,966,812.02</b>	<b>\$365,892.96</b>	<b>\$2,332,704.98</b>
<b>Other Financing Sources/Uses</b>			
<b>Contributions</b>			
010-00000-0-00000-00000-89800-0-0000	(\$3,029,395.00)	(\$1,490.00)	(\$3,030,885.00)
010-07230-0-00000-00000-89800-0-0000	\$246,972.00	\$10,072.00	\$257,044.00
010-60100-0-00000-00000-89800-0-0000	\$7,994.00	\$1,106.00	\$9,100.00
010-90336-0-00000-00000-89800-0-0000	\$19,768.00	(\$9,688.00)	\$10,080.00
<b>Total:</b>	<b>(\$2,754,661.00)</b>	<b>\$0.00</b>	<b>(\$2,754,661.00)</b>
<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>		<b>\$7,011,449.48</b>	
<b>Total Adjustment to Unappropriated Fund Balance:</b>		<b>\$1,451,127.17</b>	
<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>		<b>\$8,462,576.65</b>	

# Budget Revision Report

Bdg Revision Final

Control Number: 30146233

Account Classification		Approved / Revised	Change Amount	Proposed Budget
<b>Fund: 1300</b>	<b>Cafeteria Special Revenue Fund</b>			
<b>Revenues</b>				
<b>Other State Revenues</b>				
	130-53100-0-00000-00000-85200-0-0000	\$25,000.00	\$32,687.57	\$57,687.57
	<b>Total:</b>	\$25,000.00	\$32,687.57	\$57,687.57
<b>Other Local Revenues</b>				
	130-53100-0-00000-00000-86990-0-0000	\$500.00	\$6,216.20	\$6,716.20
	<b>Total:</b>	\$500.00	\$6,216.20	\$6,716.20
<b>Total Revenues</b>		\$25,500.00	\$38,903.77	\$64,403.77
<b>Expenditures</b>				
<b>Classified Salaries</b>				
	130-53100-0-00000-37000-22003-0-0000	\$1,210.00	\$151.32	\$1,361.32
	<b>Total:</b>	\$1,210.00	\$151.32	\$1,361.32
<b>Books and Supplies</b>				
	130-53100-0-00000-37000-47000-0-0000	\$160,000.00	\$30,000.00	\$190,000.00
	<b>Total:</b>	\$160,000.00	\$30,000.00	\$190,000.00
<b>Services, Other Operating Expenses</b>				
	130-53100-0-00000-37000-56000-0-0000	\$900.00	\$804.66	\$1,704.66
	130-53100-0-00000-37000-58000-0-0000	\$15,500.00	\$49,591.58	\$65,091.58
	130-53100-0-00000-81000-55000-0-0000	\$15,000.00	\$5,000.00	\$20,000.00
	<b>Total:</b>	\$31,400.00	\$55,396.24	\$86,796.24
<b>Total Expenditures</b>		\$192,610.00	\$85,547.56	\$278,157.56
<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>			<b>\$511,652.39</b>	
<b>Total Adjustment to Unappropriated Fund Balance:</b>			<b>(\$46,643.79)</b>	
<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>			<b>\$465,008.60</b>	

# Budget Revision Report

Bdg Revision Final

Control Number: 30146233

Account Classification		Approved / Revised	Change Amount	Proposed Budget
<b>Fund: 3510</b>	<b>County School Facilities Fund - Modernization</b>			
	<b>Revenues</b>			
	<b>Other State Revenues</b>			
	351-78100-0-00000-00000-85450-0-0000	\$0.00	\$292,460.00	\$292,460.00
	<b>Total:</b>	\$0.00	\$292,460.00	\$292,460.00
<b>Total</b>	<b>Revenues</b>	\$0.00	\$292,460.00	\$292,460.00
	<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>		<b>\$22,389.96</b>	
	<b>Total Adjustment to Unappropriated Fund Balance:</b>		<b>\$292,460.00</b>	
	<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>		<b>\$314,849.96</b>	

# Budget Revision Report

Bdg Revision Final

Control Number: 30146233

Account Classification

Approved / Revised

Change Amount

Proposed Budget

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

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

(County Office Use Only)

Updated at County Office on \_\_\_\_/\_\_\_\_/\_\_\_\_ by \_\_\_\_\_

5. **FINANCE: Action items:**

5.3 2<sup>nd</sup> Interim Report 2022-2023



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

**2022-2023 Second Interim**  
**Financials as of January 31<sup>st</sup>, 2022**

**Board Meeting March 7<sup>th</sup>, 2023**

**Board of Trustees**

**Board President–Greg Rice**

**Board Clerk–Iva Sousa**

**Board Trustee–John Cardoza**

**Board Trustee–Shelley Heeger**

**Board Trustee–Fernando Cunha**

**District Administration**

Stacey Bettencourt  
Superintendent/Secretary of Board

Cherie Solian, Ed.D  
Principal

Cassandra Young, Business Services

Fausto Martin, Maintenance Operations & Transportation

Connie Sanchez, Cafeteria



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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

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

Meeting Date: March 07, 2023 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.

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Contact person for additional information on the Interim report:

Name: Stacey Bettencourt Telephone: 559-752-4213  
Title: Superintendent E-mail: sbettencourt@tipton.k12.ca.us

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form D1CS1). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-Time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	

**Second Interim  
DISTRICT CERTIFICATION OF INTERIM REPORT  
For the Fiscal Year 2022-23**

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior years' (2021-22) 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
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S9	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	



G = General  
Ledger Data; S =  
Supplemental  
Data

Form	Description	Data Supplied For:			
		2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G

40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund	S	S	S	GS

SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S



**Tipton Elementary School District**

**SUMMARY ALL  
SACS FUND RESOURCE**



**Second Interim Period Report  
2022-2023**

**Tipton Elementary School District**



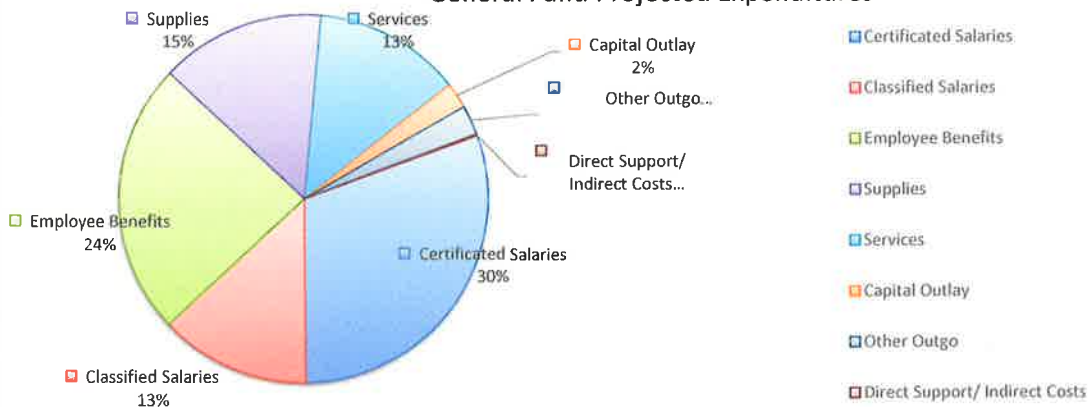
Tipton Elementary School District  
2022-2023 Second Interim  
**Revenues, Expenditures and Changes in Fund Balance**

**GENERAL FUND**

**FUND 010**

	Unrestricted	Restricted	Combined
<b>Beginning Balance</b>	<b>\$4,923,394.43</b>	<b>\$1,075,303.39</b>	<b>\$5,998,697.82</b>
<i>Revenues</i>			
LCFF	\$7,466,882.00	\$0.00	\$7,466,882.00
Federal Revenue	\$0.00	\$2,012,863.86	\$2,012,863.86
State Revenue	\$103,162.00	\$2,707,866.65	\$2,811,028.65
Local/Other Revenue	\$91,360.29	\$109,317.00	\$200,677.29
<b>Total Revenue</b>	<b>\$7,661,404.29</b>	<b>\$4,830,047.51</b>	<b>\$12,491,451.80</b>
<i>Expenditures</i>			
Certificated Salaries	\$2,628,260.00	\$655,676.82	\$3,283,936.82
Classified Salaries	\$757,257.52	\$619,085.16	\$1,376,342.68
Employee Benefits	\$1,793,501.33	\$871,976.57	\$2,665,477.90
Supplies	\$418,541.16	\$357,139.51	\$775,680.67
Services	\$678,316.22	\$384,764.16	\$1,063,080.38
Capital Outlay	\$15,504.82	\$671,103.70	\$686,608.52
Other Outgo	\$23,400.00	\$177,464.00	\$200,864.00
Direct Support/ Indirect Costs	(\$64,142.44)	\$39,724.44	(\$24,418.00)
<b>Total Expenditures</b>	<b>\$6,250,636.61</b>	<b>\$3,776,934.36</b>	<b>\$10,027,572.97</b>
<i>Other Financing Sources/ Uses</i>			
Other sources In	\$0.00		\$0.00
Interfund Transfer Out	\$0.00		\$0.00
Contributions	(\$822,329.00)	\$822,329.00	\$0.00
<b>Total, Other Financing Sources/Uses</b>	<b>(\$822,329.00)</b>	<b>\$822,329.00</b>	<b>\$0.00</b>
<b>Net Increase/Decrease</b>	<b>\$588,436.68</b>	<b>\$1,875,442.15</b>	<b>\$2,463,878.83</b>
<b>Ending fund Balance</b>	<b>\$5,511,831.11</b>	<b>\$2,950,745.54</b>	<b>\$8,462,576.65</b>

**General Fund Projected Expenditures**





Tipton Elementary School District  
2022-2023 Second Interim

Revenues, Expenditures and Changes in Fund Balance

*Student Activity Special Revenue*

*FUND 08*

<b>Beginning Balance</b>		<b>\$39,104.93</b>
<i>Revenues</i>		
	Revenue	\$0.00
	Federal Revenue	\$0.00
	State Revenue	\$0.00
	Local Revenue	\$0.00
<b>Total Revenue</b>		<b>\$0.00</b>
<i>Expenditures</i>		
	Certificated Salaries	\$0.00
	Classified Salaries	\$0.00
	Employee Benefits	\$0.00
	Supplies	\$0.00
	Services	\$0.00
	Capital Outlay	\$0.00
	Other Outgo	\$0.00
	Direct Support/ Indirect (	\$0.00
<b>Total Expenditures</b>		<b>\$0.00</b>
<i>Other Financing Sources/ Uses</i>		
	Other sources In	\$0.00
	Interfund Transfer Out	\$0.00
	Contributions	\$0.00
<b>Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>\$0.00</b>
<b>Ending fund Balance</b>		<b>\$39,104.93</b>



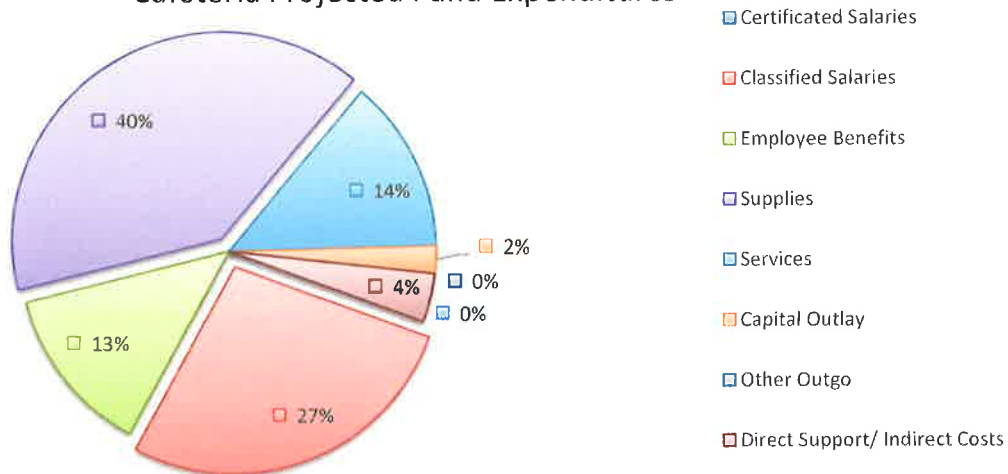
Tipton Elementary School District  
2022-2023 Second Interim  
**Revenues, Expenditures and Changes in Fund Balance**

**CAFETERIA FUND**

**FUND 130**

<b>Beginning Balance</b>		<b>\$549,185.39</b>
 <i>Revenues</i>		
Revenue	\$0.00	
Federal Revenue	\$490,000.00	
State Revenue	\$57,687.57	
Local Revenue	\$13,716.20	
<b>Total Revenue</b>	<b>\$561,403.77</b>	
 <i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$176,407.32	
Employee Benefits	\$85,159.00	
Supplies	\$258,200.00	
Services	\$87,396.24	
Capital Outlay	\$14,000.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$24,418.00	
<b>Total Expenditures</b>	<b>\$645,580.56</b>	
 <i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>	<b>\$0.00</b>	
 <b>Net Increase/Decrease</b>		<b>(\$84,176.79)</b>
<b>Ending fund Balance</b>		<b>\$465,008.60</b>

**Cafeteria Projected Fund Expenditures**





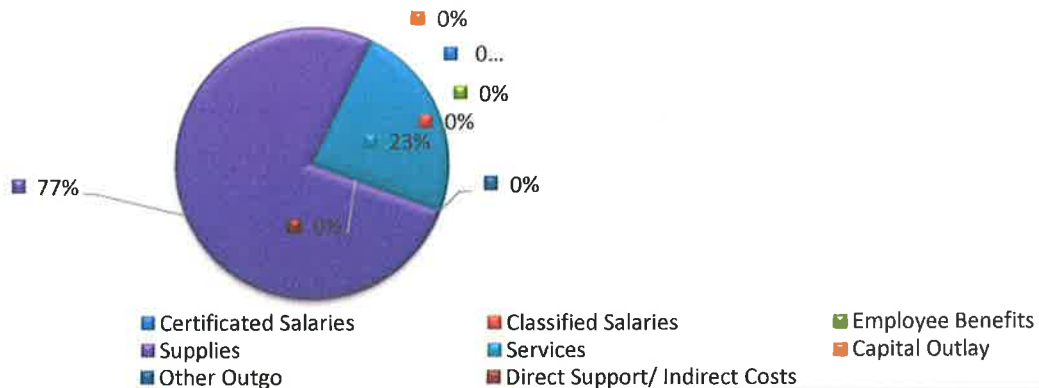
Tipton Elementary School District  
2022-2023 Second Interim  
**Revenues, Expenditures and Changes in Fund Balance**

**DEFERRED MAINTENANCE**

**FUND 140**

Beginning Balance		\$44,432.95
<i>Revenues</i>		
Revenue Source LCFF	\$10,000.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$0.00	
<b>Total Revenue</b>	<b>\$10,000.00</b>	
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$8,500.00	
Services	\$2,600.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
<b>Total Expenditures</b>	<b>\$11,100.00</b>	
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>	<b>\$0.00</b>	
<b>Net Increase/Decrease</b>		<b>(\$1,100.00)</b>
<b>Ending fund Balance</b>		<b>\$43,332.95</b>

**Deferred Maintenance Projected Fund Expenditures**







Tipton Elementary School District  
2022-2023 Second Interim  
**Revenues, Expenditures and Changes in Fund Balance**

FUND 211

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***Non-Treasury COP/Trustee Building Fund***

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<b>Beginning Balance</b>		<b>\$573.42</b>
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue/INTEREST	\$0.00	
<b>Total Revenue</b>		<b>\$0.00</b>
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
<b>Total Expenditures</b>		<b>\$0.00</b>
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>\$0.00</b>
<b>Ending fund Balance</b>		<b>\$573.42</b>

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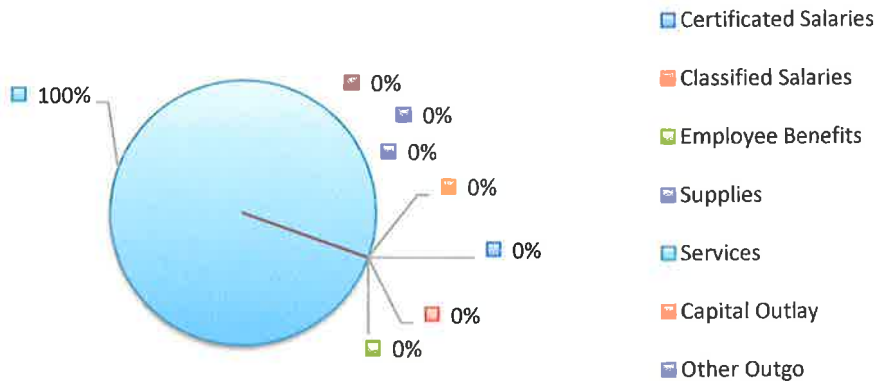
Tipton Elementary School District  
2022-2023 Second Interim  
**Revenues, Expenditures and Changes in Fund Balance**

*Developer Fees*

*FUND 251*

<b>Beginning Balance</b>		<b>\$32,241.94</b>
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$5,000.00	
<b>Total Revenue</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$5,000.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
<b>Total Expenditures</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>\$0.00</b>
<b>Ending fund Balance</b>		<b>\$32,241.94</b>

**Developer Fee Expenditures**





Tipton Elementary School District  
2022-2023 Second Interim  
**Revenues, Expenditures and Changes in Fund Balance**

FUND 35

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*County School Facilities-Modernization Fund*

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<b>Beginning Balance</b>		<b>\$134,151.70</b>
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$292,460.00	
Local Revenue	\$1,650.00	
<b>Total Revenue</b>		<b>\$294,110.00</b>
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$500.00	
Capital Outlay	\$112,901.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
<b>Total Expenditures</b>		<b>\$113,401.00</b>
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>\$180,709.00</b>
<b>Ending fund Balance</b>		<b>\$314,860.70</b>

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

Tipton Elementary School District  
 2022-2023 Second Interim  
**Revenues, Expenditures and Changes in Fund Balance**

FUND 510



***Bond Interest and Redemption Fund***

<b>Beginning Balance</b>		<b>\$434,548.94</b>
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$163,650.00	
<b>Total Revenue</b>	<b>\$163,650.00</b>	<b>\$163,650.00</b>
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$0.00	
Other Outgo	\$160,650.00	
Direct Support/ Indirect Costs	\$0.00	
<b>Total Expenditures</b>	<b>\$160,650.00</b>	<b>\$160,650.00</b>
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>\$3,000.00</b>
<b>Ending fund Balance</b>		<b>\$437,548.94</b>

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



TIPTON ELEMENTARY SCHOOL DISTRICT

2022-2023

BUDGET ADOPTION

March 7<sup>th</sup>, 2023

MYP

(MULTI YEAR PROJECTIONS)

Unrestricted/Restricted

Restricted

Unrestricted

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	7,466,882.00	5.92%	7,908,973.00	.92%	7,981,569.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	103,162.00	(.75%)	102,387.00	(1.26%)	101,093.00
4. Other Local Revenues	8600-8799	91,360.29	0.00%	91,360.00	0.00%	91,360.00
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	(822,329.00)	(.25%)	(820,312.00)	.89%	(827,606.00)
6. Total (Sum lines A1 thru A5c)		6,839,075.29	6.48%	7,282,408.00	.88%	7,346,416.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,628,260.00		3,238,571.00
b. Step & Column Adjustment				52,315.00		53,362.00
c. Cost-of-Living Adjustment				53,612.00		55,751.00
d. Other Adjustments				504,384.00		20,006.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,628,260.00	23.22%	3,238,571.00	3.99%	3,367,690.00
2. Classified Salaries						
a. Base Salaries				757,257.52		799,359.52
b. Step & Column Adjustment				14,530.00		14,821.00
c. Cost-of-Living Adjustment				15,436.00		16,041.00
d. Other Adjustments				12,136.00		470.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	757,257.52	5.56%	799,359.52	3.92%	830,691.52
3. Employee Benefits	3000-3999	1,793,501.33	2.24%	1,833,664.00	3.27%	1,893,607.00
4. Books and Supplies	4000-4999	418,541.16	3.44%	432,939.00	2.77%	444,931.00
5. Services and Other Operating Expenditures	5000-5999	678,316.22	3.44%	701,650.00	2.77%	721,086.00
6. Capital Outlay	6000-8999	15,504.82	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	23,400.00	0.00%	23,400.00	0.00%	23,400.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(64,142.44)	(10.00%)	(57,727.00)	0.00%	(57,727.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,250,638.61	11.54%	6,971,856.52	3.61%	7,223,878.52
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		588,436.68		310,551.48		122,737.48
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,923,394.43		5,511,831.11		5,822,382.59
2. Ending Fund Balance (Sum lines C and D1)		5,511,831.11		5,822,382.59		5,945,120.07
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	5,509,331.11		5,819,882.59		5,942,620.07
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,511,831.11		5,822,382.59		5,945,120.07
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,509,331.11		5,819,882.59		5,942,620.07
(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)		5,509,331.11		5,819,882.59		5,942,620.07
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: Adjustment due to salaries coming from resources 3213 & 3214. B2d: Adjustments due to salaries coming from resources 3216, 3217, 3218, & 3219.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,012,863.86	(51.46%)	977,122.00	(61.35%)	377,678.00
3. Other State Revenues	8300-8599	2,707,866.65	(44.38%)	1,506,125.00	(.01%)	1,506,045.00
4. Other Local Revenues	8600-8799	109,317.00	0.00%	109,317.00	0.00%	109,317.00
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	822,329.00	(.25%)	820,312.00	.89%	827,606.00
6. Total (Sum lines A1 thru A5c)		5,652,376.51	(39.62%)	3,412,876.00	(17.35%)	2,820,646.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				655,676.82		134,761.82
b. Step & Column Adjustment				10,859.00		11,627.00
c. Cost-of-Living Adjustment				13,331.00		13,830.00
d. Other Adjustments				(545,105.00)		(20,870.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	655,676.82	(79.45%)	134,761.82	3.40%	139,348.82
2. Classified Salaries						
a. Base Salaries				619,085.16		576,107.16
b. Step & Column Adjustment				10,554.00		10,765.00
c. Cost-of-Living Adjustment				12,069.00		12,516.00
d. Other Adjustments				(65,601.00)		(2,333.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	619,085.16	(6.94%)	576,107.16	3.64%	597,055.16
3. Employee Benefits	3000-3999	871,976.57	(31.26%)	599,405.00	1.29%	607,147.00
4. Books and Supplies	4000-4999	357,139.51	(12.35%)	313,034.00	(1.74%)	307,580.00
5. Services and Other Operating Expenditures	5000-5999	384,764.16	(22.21%)	299,311.00	(13.22%)	259,746.00
6. Capital Outlay	6000-6999	671,103.70	(10.68%)	599,444.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	177,464.00	0.00%	177,464.00	0.00%	177,464.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	39,724.44	(16.15%)	33,309.00	0.00%	33,309.00
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)		3,776,934.36	(27.64%)	2,732,835.98	(22.36%)	2,121,649.98
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		1,875,442.15		680,040.02		698,996.02
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,075,303.39		2,950,745.54		3,630,785.56
2. Ending Fund Balance (Sum lines C and D1)		2,950,745.54		3,630,785.56		4,329,781.58
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,950,745.54		3,630,785.56		4,329,781.58
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 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,950,745.54		3,630,785.56		4,329,781.58
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: Adjustment due to salaries moving to unrestricted funds. B2d: Adjustment due to salaries moving to unrestricted funds.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	7,466,882.00	5.92%	7,908,973.00	92%	7,981,569.00
2. Federal Revenues	8100-8299	2,012,863.86	(51.46%)	977,122.00	(61.35%)	377,678.00
3. Other State Revenues	8300-8599	2,811,028.65	(42.78%)	1,608,512.00	(.09%)	1,807,138.00
4. Other Local Revenues	8600-8799	200,677.29	0.00%	200,677.00	0.00%	200,677.00
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)		12,491,451.80	(14.38%)	10,695,284.00	(4.94%)	10,167,062.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,283,936.82		3,373,332.82
b. Step & Column Adjustment				63,174.00		64,989.00
c. Cost-of-Living Adjustment				66,943.00		69,581.00
d. Other Adjustments				(40,721.00)		(864.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,283,936.82	2.72%	3,373,332.82	3.96%	3,507,038.82
2. Classified Salaries						
a. Base Salaries				1,376,342.68		1,375,466.68
b. Step & Column Adjustment				25,084.00		25,586.00
c. Cost-of-Living Adjustment				27,505.00		28,557.00
d. Other Adjustments				(53,465.00)		(1,863.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,376,342.68	(.06%)	1,375,466.68	3.80%	1,427,746.68
3. Employee Benefits	3000-3999	2,665,477.90	(8.72%)	2,433,089.00	2.78%	2,500,754.00
4. Books and Supplies	4000-4999	775,680.67	(3.83%)	745,973.00	.88%	752,511.00
5. Services and Other Operating Expenditures	5000-5999	1,083,080.38	(5.84%)	1,000,861.00	(2.01%)	980,832.00
6. Capital Outlay	6000-6999	686,608.52	(12.69%)	598,444.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	200,864.00	0.00%	200,864.00	0.00%	200,864.00
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)		10,027,572.97	(3.22%)	9,704,692.50	(3.70%)	9,345,328.50
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		2,463,878.83		990,591.50		821,733.50
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,998,697.82		8,462,576.65		9,453,168.15
2. Ending Fund Balance (Sum lines C and D1)		8,462,576.65		9,453,168.15		10,274,901.65
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	2,950,745.54		3,630,785.56		4,329,781.58
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)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	5,509,331.11		5,819,882.59		5,942,520.07
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,462,576.65		9,453,168.15		10,274,901.65
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,509,331.11		5,819,882.59		5,942,520.07
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,509,331.11		5,819,882.59		5,942,520.07
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		54.94%		59.97%		63.59%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
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				
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)						
		484.58		474.00		465.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		10,027,572.97		9,704,692.50		9,345,328.50
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)		10,027,572.97		9,704,692.50		9,345,328.50
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)		401,102.92		388,187.70		373,813.14
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		401,102.92		388,187.70		373,813.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



# 2022-2023 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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	511.75	519.52	484.58	519.52	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	511.75	519.52	484.58	519.52	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	1.74	1.74	1.74	1.74	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	1.74	1.74	1.74	1.74	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	513.49	521.26	486.32	521.26	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> (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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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**

2022-2023

Second Interim

March 7<sup>th</sup>, 2023

**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.

2022-23 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,895,268.00	7,422,519.00	4,139,992.08	7,466,882.00	44,363.00	0.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	99,599.00	103,157.00	72,902.59	103,162.00	5.00	0.0%
4) Other Local Revenue		8600-8799	66,000.00	66,000.00	291,010.82	91,360.29	25,360.29	38.4%
5) TOTAL, REVENUES			7,060,867.00	7,591,676.00	4,503,905.49	7,661,404.29		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,625,713.00	2,627,960.00	1,497,771.01	2,628,260.00	(300.00)	0.0%
2) Classified Salaries		2000-2999	716,578.00	751,725.15	436,034.74	757,257.52	(5,532.37)	-0.7%
3) Employee Benefits		3000-3999	1,675,987.00	1,670,579.08	902,866.33	1,793,501.33	(122,922.25)	-7.4%
4) Books and Supplies		4000-4999	398,779.00	396,949.07	163,020.25	418,541.16	(21,592.09)	-5.4%
5) Services and Other Operating Expenditures		5000-5999	626,306.00	627,227.70	297,448.39	678,316.22	(51,088.52)	-8.1%
6) Capital Outlay		6000-6999	38,000.00	38,000.00	6,185.98	15,504.82	22,495.18	59.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	23,400.00	23,400.00	16,510.94	23,400.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(42,067.90)	(59,514.90)	(6,254.61)	(64,142.44)	4,627.54	-7.8%
9) TOTAL, EXPENDITURES			6,062,695.10	6,076,326.10	3,313,583.03	6,250,638.61		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			998,171.90	1,515,349.90	1,190,322.46	1,410,765.68		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(811,109.00)	(830,911.00)	0.00	(822,329.00)	8,582.00	-1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(811,109.00)	(830,911.00)	0.00	(822,329.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			187,062.90	684,438.90	1,190,322.46	588,436.68		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,923,394.43	4,923,394.43		4,923,394.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,923,394.43	4,923,394.43		4,923,394.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,923,394.43	4,923,394.43		4,923,394.43		
2) Ending Balance, June 30 (E + F1e)			5,110,457.33	5,607,833.33		5,511,831.11		
Components of EndIng Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	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	5,107,957.33	5,605,333.33		5,509,331.11		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,804,809.00	5,220,154.00	2,914,923.55	5,264,517.00	44,363.00	0.8%
Education Protection Account State Aid - Current Year		8012	1,267,817.00	1,361,896.00	883,392.00	1,361,896.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	16,785.63	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	832,642.00	850,469.00	454,475.81	850,469.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	54,567.66	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	6,798.02	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	8,081.41	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	968.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,905,268.00	7,432,519.00	4,139,992.08	7,476,882.00	44,363.00	0.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,895,268.00	7,422,519.00	4,139,992.08	7,466,882.00	44,363.00	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	17,207.00	17,207.00	17,207.00	17,212.00	5.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	78,892.00	82,450.00	54,867.61	82,450.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,500.00	3,500.00	827.98	3,500.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>99,599.00</b>	<b>103,157.00</b>	<b>72,902.59</b>	<b>103,162.00</b>	<b>5.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	50,109.32	45,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	194,541.21	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%

2022-23 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)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	21,000.00	21,000.00	46,360.29	46,360.29	25,360.29	120.8%
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%
<b>Transfers Of Apportionments</b>								
<b>Special Education SELPA Transfers</b>								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
<b>ROC/P Transfers</b>								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
<b>Other Transfers of Apportionments</b>								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>66,000.00</b>	<b>66,000.00</b>	<b>291,010.82</b>	<b>91,360.29</b>	<b>25,360.29</b>	<b>38.4%</b>
<b>TOTAL, REVENUES</b>			<b>7,060,867.00</b>	<b>7,591,676.00</b>	<b>4,503,905.49</b>	<b>7,661,404.29</b>	<b>69,728.29</b>	<b>0.9%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,316,292.00	2,296,414.00	1,312,629.67	2,296,714.00	(300.00)	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	267,383.00	287,506.00	166,014.04	287,506.00	0.00	0.0%
Other Certificated Salaries		1900	42,038.00	44,040.00	19,127.30	44,040.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,625,713.00</b>	<b>2,627,960.00</b>	<b>1,497,771.01</b>	<b>2,628,260.00</b>	<b>(300.00)</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	142,330.00	150,134.15	82,816.82	150,134.15	0.00	0.0%
Classified Support Salaries		2200	327,628.00	343,227.00	201,833.03	343,298.38	(71.38)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	130,460.00	136,673.00	79,970.12	136,673.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	116,160.00	121,691.00	71,414.77	127,151.99	(5,460.99)	-4.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>716,578.00</b>	<b>751,725.15</b>	<b>436,034.74</b>	<b>757,257.52</b>	<b>(5,532.37)</b>	<b>-0.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	501,611.00	501,940.00	282,934.86	501,940.00	0.00	0.0%
PERS		3201-3202	176,274.00	184,669.00	105,003.12	184,669.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	98,529.00	95,807.08	54,170.47	95,807.08	0.00	0.0%
Health and Welfare Benefits		3401-3402	755,963.00	743,341.00	390,813.96	743,341.00	0.00	0.0%
Unemployment Insurance		3501-3502	17,099.00	16,894.00	9,537.22	16,894.00	0.00	0.0%
Workers' Compensation		3601-3602	104,559.00	106,117.00	51,732.67	106,117.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,414.00	10,576.00	2,400.43	10,576.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,538.00	11,235.00	6,273.60	11,235.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	122,922.25	(122,922.25)	New

**2022-23 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)
TOTAL, EMPLOYEE BENEFITS			1,675,987.00	1,670,579.08	902,866.33	1,793,501.33	(122,922.25)	-7.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	12,500.00	12,500.00	0.00	8,500.00	4,000.00	32.0%
Materials and Supplies		4300	334,942.00	331,905.57	157,134.49	356,760.31	(24,854.74)	-7.5%
Noncapitalized Equipment		4400	49,837.00	51,043.50	5,885.76	51,780.85	(737.35)	-1.4%
Food		4700	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			398,779.00	396,949.07	163,020.25	418,541.16	(21,592.09)	-5.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,200.00	7,200.00	2,168.93	7,200.00	0.00	0.0%
Dues and Memberships		5300	13,138.00	13,138.00	12,958.02	15,028.00	(1,890.00)	-14.4%
Insurance		5400-5450	49,453.00	49,453.00	51,153.00	70,400.00	(20,947.00)	-42.4%
Operations and Housekeeping Services		5500	45,000.00	45,000.00	22,634.28	45,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	75,708.00	75,708.00	31,950.90	77,008.24	(1,300.24)	-1.7%
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	410,807.00	411,728.70	169,459.91	438,364.99	(26,636.29)	-6.5%
Communications		5900	25,000.00	25,000.00	7,123.35	25,314.99	(314.99)	-1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			626,306.00	627,227.70	297,448.39	678,316.22	(51,068.52)	-8.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	38,000.00	38,000.00	6,185.98	15,504.82	22,495.18	59.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			38,000.00	38,000.00	6,185.98	15,504.82	22,495.18	59.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	23,400.00	23,400.00	16,510.94	23,400.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 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)
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)			23,400.00	23,400.00	16,510.94	23,400.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(17,649.90)	(35,096.90)	(6,254.61)	(38,724.44)	4,627.54	-13.2%
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			(42,067.90)	(59,514.90)	(6,254.61)	(64,142.44)	4,627.54	-7.8%
<b>TOTAL, EXPENDITURES</b>			<b>6,062,695.10</b>	<b>6,076,326.10</b>	<b>3,313,583.03</b>	<b>6,250,636.61</b>	<b>(174,312.51)</b>	<b>-2.9%</b>
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%



2022-23 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 Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(811,109.00)	(830,911.00)	0.00	(822,329.00)	8,582.00	-1.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(811,109.00)	(830,911.00)	0.00	(822,329.00)	8,582.00	-1.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(811,109.00)	(830,911.00)	0.00	(822,329.00)	8,582.00	-1.0%

2022-23 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,537,926.94	1,990,703.03	723,585.27	2,012,863.86	22,160.83	1.1%
3) Other State Revenue		8300-8599	914,413.00	994,935.64	1,432,597.46	2,707,866.65	1,712,931.01	172.2%
4) Other Local Revenue		8600-8799	97,117.00	97,117.00	69,255.49	109,317.00	12,200.00	12.6%
5) TOTAL, REVENUES			2,549,456.94	3,082,755.67	2,225,438.22	4,830,047.51		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	395,598.00	616,210.00	278,682.91	655,676.82	(39,466.82)	-6.4%
2) Classified Salaries		2000-2999	507,899.00	578,735.00	286,548.22	619,085.16	(40,350.16)	-7.0%
3) Employee Benefits		3000-3999	718,393.00	825,097.82	252,534.17	871,976.57	(46,878.75)	-5.7%
4) Books and Supplies		4000-4999	434,696.04	606,129.26	83,806.92	357,139.51	248,989.75	41.1%
5) Services and Other Operating Expenditures		5000-5999	270,987.00	327,353.23	202,539.74	384,764.16	(57,410.93)	-17.5%
6) Capital Outlay		6000-6999	380,450.00	419,267.70	237,640.91	671,103.70	(251,836.00)	-60.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	177,464.00	177,464.00	63,799.48	177,464.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	17,649.90	35,096.90	6,254.61	39,724.44	(4,627.54)	-13.2%
9) TOTAL, EXPENDITURES			2,903,136.94	3,585,353.91	1,411,806.96	3,776,934.36		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(353,680.00)	(502,598.24)	813,631.26	1,053,113.15		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	811,109.00	830,911.00	0.00	822,329.00	(8,582.00)	-1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			811,109.00	830,911.00	0.00	822,329.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			457,429.00	328,312.76	813,631.26	1,875,442.15		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,075,303.39	1,075,303.39		1,075,303.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,075,303.39	1,075,303.39		1,075,303.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,075,303.39	1,075,303.39		1,075,303.39		
2) Ending Balance, June 30 (E + F1e)			1,532,732.39	1,403,616.15		2,950,745.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,532,732.39	1,403,616.15		2,950,745.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
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%
<b>FEDERAL REVENUE</b>								

2022-23 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

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Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	315,464.29	407,265.22	279,797.00	414,452.22	7,187.00	1.8%
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	33,237.00	62,264.00	25,979.74	62,327.74	63.74	0.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	1,025.95	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	40,833.00	45,236.00	13,429.00	45,236.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	20,680.00	20,660.00	13,864.09	35,570.09	14,910.09	72.2%
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	1,127,732.65	1,455,277.81	389,489.49	1,455,277.81	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,537,926.94</b>	<b>1,990,703.03</b>	<b>723,585.27</b>	<b>2,012,863.86</b>	<b>22,160.83</b>	<b>1.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and instructional Materials		8560	31,460.00	32,495.00	19,171.83	32,467.00	(28.00)	-0.1%
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%

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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)
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	9,192.73	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	679,470.00	758,957.64	1,404,232.90	2,471,916.65	1,712,959.01	225.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>914,413.00</b>	<b>994,935.64</b>	<b>1,432,597.46</b>	<b>2,707,866.65</b>	<b>1,712,931.01</b>	<b>172.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	284.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	13,950.00	13,950.00	5,696.80	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%

2022-23 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	83,167.00	83,167.00	63,274.69	95,367.00	12,200.00	14.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
RCC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>97,117.00</b>	<b>97,117.00</b>	<b>69,255.49</b>	<b>109,317.00</b>	<b>12,200.00</b>	<b>12.6%</b>
<b>TOTAL, REVENUES</b>			<b>2,549,456.94</b>	<b>3,082,755.67</b>	<b>2,225,438.22</b>	<b>4,830,047.51</b>	<b>1,747,291.84</b>	<b>56.7%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	367,573.00	586,850.00	265,931.38	607,047.82	(20,197.82)	-3.4%
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	28,025.00	29,360.00	12,751.53	48,629.00	(19,269.00)	-65.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>395,598.00</b>	<b>616,210.00</b>	<b>278,682.91</b>	<b>655,676.82</b>	<b>(39,466.82)</b>	<b>-6.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	299,215.00	357,114.00	164,110.01	397,464.16	(40,350.16)	-11.3%
Classified Support Salaries		2200	139,636.00	149,285.00	79,915.73	149,285.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	21,126.00	22,132.00	12,886.93	22,132.00	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	47,922.00	50,204.00	29,635.55	50,204.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>507,899.00</b>	<b>578,735.00</b>	<b>286,548.22</b>	<b>619,085.16</b>	<b>(40,350.16)</b>	<b>-7.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	353,831.00	395,866.00	52,786.31	407,078.82	(11,212.82)	-2.8%
PERS		3201-3202	110,041.00	120,091.00	65,669.91	144,547.78	(24,456.78)	-20.4%
OASDI/Medicare/Alternative		3301-3302	44,592.00	51,236.00	27,897.47	55,458.02	(4,222.02)	-8.2%
Health and Welfare Benefits		3401-3402	171,478.00	208,369.82	84,887.13	209,424.93	(1,055.11)	-0.5%
Unemployment Insurance		3501-3502	4,522.00	5,843.00	2,942.92	8,642.44	(2,799.44)	-47.9%
Workers' Compensation		3601-3602	28,378.00	36,707.00	15,962.09	39,643.59	(2,936.59)	-8.0%
OPEB, Allocated		3701-3702	2,830.00	3,658.00	865.64	3,853.99	(195.99)	-5.4%
OPEB, Active Employees		3751-3752	2,721.00	3,327.00	1,520.70	3,327.00	0.00	0.0%
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			718,393.00	825,097.82	252,534.17	871,976.57	(46,878.75)	-5.7%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	14,354.00	7,352.68	0.00	7,352.68	0.00	0.0%
Books and Other Reference Materials		4200	10,400.00	17,311.32	11,428.84	17,311.34	(.02)	0.0%
Materials and Supplies		4300	206,906.87	368,620.72	60,230.15	265,597.36	103,023.36	27.9%
Noncapitalized Equipment		4400	203,035.17	212,844.54	12,147.93	66,878.13	145,966.41	68.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			434,696.04	606,129.26	83,806.92	357,139.51	248,989.75	41.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,280.00	13,693.00	7,032.87	13,693.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	63,916.00	63,916.00	91,872.69	63,916.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	2,000.00	150.00	2,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	195,791.00	245,989.23	81,051.78	280,967.76	(34,978.53)	-14.2%
Communications		5900	0.00	1,755.00	22,432.40	24,187.40	(22,432.40)	-1,278.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			270,987.00	327,353.23	202,539.74	384,764.16	(57,410.93)	-17.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	100,000.00	100,000.00	0.00	337,502.00	(237,502.00)	-237.5%
Land Improvements		6170	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	270,000.00	303,404.70	232,227.91	317,738.70	(14,334.00)	-4.7%
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	5,413.00	5,413.00	5,413.00	0.00	0.0%
Equipment Replacement		6500	450.00	450.00	0.00	450.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			380,450.00	419,267.70	237,640.91	671,103.70	(251,836.00)	-60.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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 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	53,829.00	53,829.00	27,306.38	53,829.00	0.00	0.0%
Other Debt Service - Principal		7439	123,635.00	123,635.00	36,493.10	123,635.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			177,464.00	177,464.00	63,799.48	177,464.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	17,649.90	35,096.90	6,254.61	39,724.44	(4,627.54)	-13.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			17,649.90	35,096.90	6,254.61	39,724.44	(4,627.54)	-13.2%
TOTAL, EXPENDITURES			2,903,136.94	3,585,353.91	1,411,806.96	3,776,934.36	(191,580.45)	-5.3%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%



2022-23 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)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	811,109.00	830,911.00	0.00	822,329.00	(8,582.00)	-1.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			811,109.00	830,911.00	0.00	822,329.00	(8,582.00)	-1.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			811,109.00	830,911.00	0.00	822,329.00	8,582.00	1.0%

**2022-23 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,895,268.00	7,422,519.00	4,139,992.08	7,466,882.00	44,363.00	0.6%
2) Federal Revenue		8100-8299	1,537,926.94	1,990,703.03	723,585.27	2,012,863.86	22,160.83	1.1%
3) Other State Revenue		8300-8599	1,014,012.00	1,098,092.64	1,505,500.05	2,811,028.65	1,712,936.01	156.0%
4) Other Local Revenue		8600-8799	163,117.00	163,117.00	360,266.31	200,677.29	37,560.29	23.0%
5) TOTAL, REVENUES			9,610,323.94	10,674,431.67	6,729,343.71	12,491,451.80		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,021,311.00	3,244,170.00	1,776,453.92	3,283,936.82	(39,766.82)	-1.2%
2) Classified Salaries		2000-2999	1,224,477.00	1,330,460.15	722,582.96	1,376,342.68	(45,882.53)	-3.4%
3) Employee Benefits		3000-3999	2,394,380.00	2,495,676.90	1,155,400.50	2,665,477.90	(169,801.00)	-6.8%
4) Books and Supplies		4000-4999	833,475.04	1,003,078.33	246,827.17	775,680.67	227,397.66	22.7%
5) Services and Other Operating Expenditures		5000-5999	897,293.00	954,580.93	499,988.13	1,063,080.38	(108,499.45)	-11.4%
6) Capital Outlay		6000-6999	418,450.00	457,267.70	243,826.89	686,608.52	(229,340.82)	-50.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	200,864.00	200,864.00	80,310.42	200,864.00	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			8,965,832.04	9,861,680.01	4,725,389.99	10,027,572.97		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			644,491.90	1,012,751.66	2,003,953.72	2,463,878.83		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			644,491.90	1,012,751.66	2,003,953.72	2,463,878.83		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,998,697.82	5,998,697.82		5,998,697.82	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)			5,998,697.82	5,998,697.82		5,998,697.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,998,697.82	5,998,697.82		5,998,697.82		
2) Ending Balance, June 30 (E + F1e)			6,643,189.72	7,011,449.48		8,462,576.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

2022-23 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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,532,732.39	1,403,616.15		2,950,745.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	5,107,957.33	5,605,333.33		5,509,331.11		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,804,809.00	5,220,154.00	2,914,923.55	5,264,517.00	44,363.00	0.8%
Education Protection Account State Aid - Current Year		8012	1,267,817.00	1,361,896.00	683,392.00	1,361,896.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	16,785.63	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	832,642.00	850,469.00	454,475.81	850,469.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	54,567.66	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	6,798.02	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	8,081.41	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	968.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,905,268.00	7,432,519.00	4,139,992.08	7,476,882.00	44,363.00	0.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,895,268.00	7,422,519.00	4,139,992.08	7,466,882.00	44,363.00	0.6%
<b>FEDERAL REVENUE</b>								

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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)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	315,464.29	407,265.22	279,797.00	414,452.22	7,187.00	1.8%
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	33,237.00	62,264.00	25,979.74	62,327.74	63.74	0.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	1,025.95	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	40,833.00	45,236.00	13,429.00	45,236.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	20,660.00	20,660.00	13,864.09	35,570.09	14,910.09	72.2%
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	1,127,732.65	1,455,277.81	389,489.49	1,455,277.81	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,537,926.94</b>	<b>1,990,703.03</b>	<b>723,585.27</b>	<b>2,012,863.86</b>	<b>22,160.83</b>	<b>1.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,207.00	17,207.00	17,207.00	17,212.00	5.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	110,352.00	114,945.00	74,039.44	114,917.00	(28.00)	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
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	9,192.73	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	682,970.00	762,457.64	1,405,060.88	2,475,416.65	1,712,959.01	224.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,014,012.00</b>	<b>1,098,092.64</b>	<b>1,505,500.05</b>	<b>2,811,028.65</b>	<b>1,712,936.01</b>	<b>156.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	284.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	50,109.32	45,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	194,541.21	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	5,696.80	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	104,167.00	104,167.00	109,634.98	141,727.29	37,560.29	36.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>163,117.00</b>	<b>163,117.00</b>	<b>360,266.31</b>	<b>200,677.29</b>	<b>37,560.29</b>	<b>23.0%</b>
<b>TOTAL, REVENUES</b>			<b>9,610,323.94</b>	<b>10,674,431.67</b>	<b>6,729,343.71</b>	<b>12,491,451.80</b>	<b>1,817,020.13</b>	<b>17.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,683,865.00	2,883,264.00	1,578,561.05	2,903,761.82	(20,497.82)	-0.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	267,383.00	287,506.00	166,014.04	287,506.00	0.00	0.0%
Other Certificated Salaries		1900	70,063.00	73,400.00	31,878.83	92,669.00	(19,269.00)	-26.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,021,311.00</b>	<b>3,244,170.00</b>	<b>1,776,453.92</b>	<b>3,283,936.82</b>	<b>(39,766.82)</b>	<b>-1.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	441,545.00	507,248.15	246,926.83	547,598.31	(40,350.16)	-8.0%
Classified Support Salaries		2200	467,264.00	492,512.00	281,748.76	492,583.38	(71.38)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	151,586.00	158,805.00	92,857.05	158,805.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	116,160.00	121,691.00	71,414.77	127,151.99	(5,460.99)	-4.5%
Other Classified Salaries		2900	47,922.00	50,204.00	29,635.55	50,204.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,224,477.00</b>	<b>1,330,460.15</b>	<b>722,582.96</b>	<b>1,376,342.68</b>	<b>(45,882.53)</b>	<b>-3.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	855,442.00	897,806.00	335,723.17	909,018.82	(11,212.82)	-1.2%
PERS		3201-3202	286,315.00	304,760.00	170,673.03	329,216.78	(24,456.78)	-8.0%
OASDI/Medicare/Alternative		3301-3302	143,121.00	147,043.08	82,067.94	151,265.10	(4,222.02)	-2.9%
Health and Welfare Benefits		3401-3402	927,441.00	951,710.82	475,701.09	952,765.93	(1,055.11)	-0.1%
Unemployment Insurance		3501-3502	21,621.00	22,737.00	12,480.14	25,536.44	(2,799.44)	-12.3%
Workers' Compensation		3601-3602	132,937.00	142,824.00	67,694.76	145,760.59	(2,936.59)	-2.1%
OPEB, Allocated		3701-3702	13,244.00	14,234.00	3,266.07	14,429.99	(195.99)	-1.4%
OPEB, Active Employees		3751-3752	14,259.00	14,562.00	7,794.30	14,562.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	122,922.25	(122,922.25)	New

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TOTAL, EMPLOYEE BENEFITS			2,394,380.00	2,495,676.90	1,155,400.50	2,665,477.90	(169,801.00)	-6.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	14,354.00	7,352.68	0.00	7,352.68	0.00	0.0%
Books and Other Reference Materials		4200	22,900.00	29,811.32	11,428.84	25,811.34	3,999.98	13.4%
Materials and Supplies		4300	541,848.87	700,526.29	217,364.64	622,357.67	78,168.62	11.2%
Noncapitalized Equipment		4400	252,872.17	263,886.04	18,033.69	118,658.98	145,229.06	55.0%
Food		4700	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			833,475.04	1,003,078.33	246,827.17	775,680.67	227,397.66	22.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	16,480.00	20,893.00	9,201.80	20,893.00	0.00	0.0%
Dues and Memberships		5300	13,138.00	13,138.00	12,958.02	15,028.00	(1,890.00)	-14.4%
Insurance		5400-5450	49,453.00	49,453.00	51,153.00	70,400.00	(20,947.00)	-42.4%
Operations and Housekeeping Services		5500	108,916.00	108,916.00	114,506.97	108,916.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	77,708.00	77,708.00	32,100.90	79,008.24	(1,300.24)	-1.7%
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	606,598.00	657,717.93	250,511.69	719,332.75	(61,614.82)	-9.4%
Communications		5900	25,000.00	26,755.00	29,555.75	49,502.39	(22,747.39)	-85.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			897,293.00	954,580.93	499,988.13	1,063,080.38	(108,499.45)	-11.4%
<b>CAPITAL OUTLAY</b>								
Land		6100	100,000.00	100,000.00	0.00	337,502.00	(237,502.00)	-237.5%
Land Improvements		6170	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	270,000.00	303,404.70	232,227.91	317,738.70	(14,334.00)	-4.7%
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	38,000.00	43,413.00	11,598.98	20,917.82	22,495.18	51.8%
Equipment Replacement		6500	450.00	450.00	0.00	450.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			418,450.00	457,267.70	243,826.89	686,608.52	(229,340.82)	-50.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	23,400.00	23,400.00	16,510.94	23,400.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

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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	53,829.00	53,829.00	27,306.38	53,829.00	0.00	0.0%
Other Debt Service - Principal		7439	123,635.00	123,635.00	36,493.10	123,635.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			200,864.00	200,864.00	80,310.42	200,864.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(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			8,965,832.04	9,661,680.01	4,725,389.99	10,027,572.97	(365,892.96)	-3.8%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%



2022-23 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)
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Resource	Description	2022-23 Projected Totals
2800	Expanded Learning Opportunities Program	1,090,141.11
5468	Child Nutrition: Supply Chain Assistance (SCA) Funds	17,291.66
6230	California Clean Energy Jobs Act	10,153.20
6266	Educator Effectiveness, FY 2021-22	86,513.20
6300	Lottery: Instructional Materials	156,182.12
6547	Special Education Early Intervention Preschool Grant	12,002.65
7311	Classified School Employee Professional Development Block Grant	4,219.11
7435	Learning Recovery Emergency Block Grant	1,117,126.00
9010	Other Restricted Local	457,116.49
<b>Total, Restricted Balance</b>		<b>2,950,745.54</b>



TIPTON ELEMENTARY SCHOOL DISTRICT

**SPECIAL ACTIVITY SPECIAL REVENUE FUND**

2022-2023  
Second Interim  
March 7<sup>th</sup>, 2023

**Fund # 08**

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								

Description	Resource Codes	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) As of July 1 - Unaudited		9791	39,104.93	39,104.93		39,104.93	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)			39,104.93	39,104.93		39,104.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,104.93	39,104.93		39,104.93		
2) Ending Balance, June 30 (E + F1e)			39,104.93	39,104.93		39,104.93		
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) Restricted		9740	39,104.93	39,104.93		39,104.93		
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		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
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		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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)
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00		
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	39,104.93
Total, Restricted Balance		39,104.93





TIPTON ELEMENTARY SCHOOL DISTRICT

## **CAFETERIA FUND**

**2022-2023 Budget Adoption**

March 7<sup>th</sup>, 2023

### **Fund # 13**

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	490,000.00	490,000.00	221,850.83	490,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,000.00	25,000.00	57,687.57	57,687.57	32,687.57	130.8%
4) Other Local Revenue		8600-8799	7,500.00	7,500.00	26,370.25	13,716.20	6,216.20	82.9%
5) TOTAL, REVENUES			522,500.00	522,500.00	305,908.65	561,403.77		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	168,244.00	176,256.00	91,692.03	176,407.32	(151.32)	-0.1%
3) Employee Benefits		3000-3999	82,397.00	85,159.00	44,659.71	85,159.00	0.00	0.0%
4) Books and Supplies		4000-4999	228,200.00	228,200.00	98,382.14	258,200.00	(30,000.00)	-13.1%
5) Services and Other Operating Expenditures		5000-5999	32,000.00	32,000.00	11,859.03	87,396.24	(55,396.24)	-173.1%
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			549,259.00	560,033.00	246,592.91	645,580.56		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(26,759.00)	(37,533.00)	59,315.74	(84,176.79)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(26,759.00)	(37,533.00)	59,315.74	(84,176.79)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	549,185.39	549,185.39		549,185.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			549,185.39	549,185.39		549,185.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			549,185.39	549,185.39		549,185.39		
2) Ending Balance, June 30 (E + F1e)			522,426.39	511,652.39		465,008.60		
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	522,426.39	511,652.39		465,008.60		
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		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	490,000.00	490,000.00	221,850.83	490,000.00	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			490,000.00	490,000.00	221,850.83	490,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	25,000.00	25,000.00	57,687.57	57,687.57	32,687.57	130.8%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,000.00	25,000.00	57,687.57	57,687.57	32,687.57	130.8%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,000.00	2,000.00	724.40	2,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	4,507.80	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	14,421.85	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	500.00	500.00	6,716.20	6,716.20	6,216.20	1,243.2%
TOTAL, OTHER LOCAL REVENUE			7,500.00	7,500.00	26,370.25	13,716.20	6,216.20	82.9%
<b>TOTAL, REVENUES</b>			522,500.00	522,500.00	305,908.65	561,403.77		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	118,832.00	124,490.00	63,677.99	124,641.32	(151.32)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	49,412.00	51,766.00	28,014.04	51,766.00	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			168,244.00	176,256.00	91,692.03	176,407.32	(151.32)	-0.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	38,462.00	40,294.00	21,328.65	40,294.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,871.00	13,484.00	7,014.44	13,484.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	24,109.00	24,109.00	13,073.00	24,109.00	0.00	0.0%
Unemployment Insurance		3501-3502	841.00	881.00	458.50	881.00	0.00	0.0%
Workers' Compensation		3601-3602	5,284.00	5,536.00	2,486.73	5,536.00	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)
OPEB, Allocated		3701-3702	527.00	552.00	119.89	552.00	0.00	0.0%
OPEB, Active Employees		3751-3752	303.00	303.00	178.50	303.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>82,397.00</b>	<b>85,159.00</b>	<b>44,659.71</b>	<b>85,159.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	25,000.00	25,000.00	12,107.74	25,000.00	0.00	0.0%
Noncapitalized Equipment		4400	43,200.00	43,200.00	3,533.81	43,200.00	0.00	0.0%
Food		4700	160,000.00	160,000.00	82,740.59	190,000.00	(30,000.00)	-18.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>228,200.00</b>	<b>228,200.00</b>	<b>98,382.14</b>	<b>258,200.00</b>	<b>(30,000.00)</b>	<b>-13.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	200.00	0.00	200.00	0.00	0.0%
Dues and Memberships		5300	400.00	400.00	359.95	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	15,000.00	15,000.00	9,024.83	20,000.00	(5,000.00)	-33.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	900.00	900.00	442.25	1,704.66	(804.66)	-89.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	15,500.00	15,500.00	2,032.00	65,091.58	(49,591.58)	-319.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>32,000.00</b>	<b>32,000.00</b>	<b>11,859.03</b>	<b>87,396.24</b>	<b>(55,396.24)</b>	<b>-173.1%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>14,000.00</b>	<b>14,000.00</b>	<b>0.00</b>	<b>14,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	24,418.00	24,418.00	0.00	24,418.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>24,418.00</b>	<b>24,418.00</b>	<b>0.00</b>	<b>24,418.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>549,259.00</b>	<b>560,033.00</b>	<b>246,592.91</b>	<b>645,580.56</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								

Description	Resource Codes	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	465,008.60
Total, Restricted Balance		465,008.60



TIPTON ELEMENTARY SCHOOL DISTRICT

## DEFERRED MAINTENANCE FUND

2022-2023 Budget Adoption

March 7<sup>th</sup>, 2023

### Fund # 14

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

Principle revenues in this fund are:

- Interest
- Interfund Transfers In
- LCFF Revenue

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,775.79	0.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	1,775.79	10,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,500.00	8,500.00	0.00	8,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,600.00	2,600.00	0.00	2,600.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,100.00	11,100.00	0.00	11,100.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,100.00)	(1,100.00)	1,775.79	(1,100.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,100.00)	(1,100.00)	1,775.79	(1,100.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	44,432.95	44,432.95		44,432.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,432.95	44,432.95		44,432.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,432.95	44,432.95		44,432.95		
2) Ending Balance, June 30 (E + F1e)			43,332.95	43,332.95		43,332.95		
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	43,332.95	43,332.95		43,332.95		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	415.51	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,360.28	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	1,775.79	0.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	1,775.79	10,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,500.00	8,500.00	0.00	8,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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			8,500.00	8,500.00	0.00	8,500.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,100.00	1,100.00	0.00	1,100.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,600.00	2,600.00	0.00	2,600.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,100.00	11,100.00	0.00	11,100.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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%

Description	Resource Codes	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 FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00



TIPTON ELEMENTARY SCHOOL DISTRICT

## **BUILDING FUND**

**2022-2023 Budget Adoption**

March 7<sup>th</sup>, 2023

### **Fund # 21**

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

Principle revenues and other sources in this fund are:

Rentals and leases

Interest

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

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

Currently this fund is not in use.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	22.91	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	22.91	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	22.91	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	22.91	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	573.42	573.42		573.42	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)			573.42	573.42		573.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			573.42	573.42		573.42		
2) Ending Balance, June 30 (E + F1e)			573.42	573.42		573.42		
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	573.42	573.42		573.42		
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		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	5.36	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	17.55	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	22.91	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	22.91	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
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		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	573.42
Total, Restricted Balance		673.42



TIPTON ELEMENTARY SCHOOL DISTRICT

## **CAPITAL FACILITIES FUND**

**2022-2023 Budget Adoption**

March 7<sup>th</sup>, 2023

### **Fund # 25**

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

Principle revenues in this fund are the following:

Interest

Mitigation/Developer Fees

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	1,288.56	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	1,288.56	5,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,000.00	5,000.00	0.00	5,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	1,288.56	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	1,288.56	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,241.94	32,241.94		32,241.94	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)			32,241.94	32,241.94		32,241.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,241.94	32,241.94		32,241.94		
2) Ending Balance, June 30 (E + F1e)			32,241.94	32,241.94		32,241.94		
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	32,241.94	32,241.94		32,241.94		
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		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	301.50	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	987.06	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	1,288.56	5,000.00	0.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	1,288.56	5,000.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	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%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
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			5,000.00	5,000.00	0.00	5,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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	2022-23 Projected Totals
9010	Other Restricted Local	32,241.94
Total, Restricted Balance		32,241.94





TIPTON ELEMENTARY SCHOOL DISTRICT  
**COUNTY SCHOOL FACILITIES FUND**

**2022-2023 Budget Adoption**  
March 7<sup>th</sup>, 2023

**Fund # 35**

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

The principal revenues and other sources in this fund are:

- School Facilities Apportionments
- Interest
- Interfund Transfers In

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	292,460.00	292,460.00	292,460.00	New
4) Other Local Revenue		8600-8799	1,650.00	1,650.00	5,361.42	1,650.00	0.00	0.0%
5) TOTAL, REVENUES			1,650.00	1,650.00	297,821.42	294,110.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	500.00	0.00	500.00	0.00	0.0%
6) Capital Outlay		6000-6999	112,901.00	112,901.00	15,752.66	112,901.00	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			113,401.00	113,401.00	15,752.66	113,401.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(111,751.00)	(111,751.00)	282,068.76	180,709.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(111,751.00)	(111,751.00)	282,068.76	180,709.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	134,151.70	134,151.70		134,151.70	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)			134,151.70	134,151.70		134,151.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,151.70	134,151.70		134,151.70		
2) Ending Balance, June 30 (E + F1e)			22,400.70	22,400.70		314,860.70		
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	22,400.70	22,400.70		314,860.70		
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		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	292,460.00	292,460.00	292,460.00	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	292,460.00	292,460.00	292,460.00	New
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,650.00	1,650.00	1,254.48	1,650.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	4,106.94	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			1,650.00	1,650.00	5,361.42	1,650.00	0.00	0.0%
TOTAL, REVENUES			1,650.00	1,650.00	297,821.42	294,110.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	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)
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	500.00	0.00	500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	500.00	0.00	500.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	112,901.00	112,901.00	15,752.66	112,901.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			112,901.00	112,901.00	15,752.66	112,901.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			113,401.00	113,401.00	15,752.66	113,401.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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	2022-23 Projected Totals
7710	State School Facilities Projects	2,174.04
7810	Other Restricted State	312,686.66
Total, Restricted Balance		314,860.70



TIPTON ELEMENTARY SCHOOL DISTRICT

**BOND INTEREST AND REDEMPTION FUND**

2022-2023 Budget Adoption

March 7<sup>th</sup>, 2023

**Fund # 51**

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	152,981.00	163,650.00	110,204.67	163,650.00	0.00	0.0%
5) TOTAL, REVENUES			152,981.00	163,650.00	110,204.67	163,650.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	149,981.00	160,650.00	160,650.00	160,650.00	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			149,981.00	160,650.00	160,650.00	160,650.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,000.00	3,000.00	(50,445.33)	3,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,000.00	3,000.00	(50,445.33)	3,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	434,548.94	434,548.94		434,548.94	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)			434,548.94	434,548.94		434,548.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			434,548.94	434,548.94		434,548.94		
2) Ending Balance, June 30 (E + F1e)			437,548.94	437,548.94		437,548.94		
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	437,548.94	437,548.94		437,548.94		
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		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	149,981.00	160,650.00	67,143.92	160,650.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	25,866.45	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	50.15	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	1,002.92	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	3,000.00	3,000.00	2,837.90	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	13,303.33	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			152,981.00	163,650.00	110,204.67	163,650.00	0.00	0.0%
TOTAL, REVENUES			152,981.00	163,650.00	110,204.67	163,650.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	49,331.00	60,000.00	60,000.00	60,000.00	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)			149,981.00	160,650.00	160,650.00	160,650.00	0.00	0.0%
TOTAL, EXPENDITURES			149,981.00	160,650.00	160,650.00	160,650.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	437,548.94
Total, Restricted Balance		437,548.94



TIPTON ELEMENTARY SCHOOL DISTRICT

# **SUPPLEMENTAL FORMS**

March 7<sup>th</sup>, 2023

Section I - Expenditures	Funds 01, 09, and 62			2022-23
	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	10,027,572.97
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,012,863.86
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	64,772.52
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	177,464.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				242,236.52
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	84,176.79
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				7,856,649.36
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				486.32
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,155.31
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			0.00	0.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			0.00	0.00
B. Required effort (Line A.2 times 90%)			0.00	0.00

C. Current year expenditures (Line I.E and Line II.B)	7,856,649.38	16,155.31
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

Second Interim  
2022-23 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				
01: GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(24,418.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08: 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								
09: 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								
10: SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11: ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12: CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13: 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								
14: DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15: PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17: SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18: SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19: FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20: SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21: BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25: CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30: STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

Second Interim  
2022-23 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8800-8929	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				
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								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								



Second Interim  
2022-23 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8805-8820	Interfund Transfers Out 7600-7620	Due From Other Funds 9310	Due To Other Funds 9910
	Transfers In 5750	Transfers Out 5750	Transfers In 7880	Transfers Out 7880				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	0.00	0.00	24,416.00	(24,416.00)	0.00	0.00		



TIPTON ELEMENTARY SCHOOL DISTRICT

# **CRITERIA AND STANDARDS**

March 7<sup>th</sup>, 2023

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:

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

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	519.52	519.52		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>519.52</b>	<b>519.52</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2023-24)	District Regular	507.39	507.25		
	Charter School				
	<b>Total ADA</b>	<b>507.39</b>	<b>507.25</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)	District Regular	493.25	491.45		
	Charter School				
	<b>Total ADA</b>	<b>493.25</b>	<b>491.45</b>	<b>(.4%)</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

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

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
<b>Current Year (2022-23)</b>				
District Regular	519.00	519.00		
Charter School				
<b>Total Enrollment</b>	<b>519.00</b>	<b>519.00</b>	<b>0.0%</b>	<b>Met</b>
<b>1st Subsequent Year (2023-24)</b>				
District Regular	514.00	509.00		
Charter School				
<b>Total Enrollment</b>	<b>514.00</b>	<b>509.00</b>	<b>(1.0%)</b>	<b>Met</b>
<b>2nd Subsequent Year (2024-25)</b>				
District Regular	509.00	499.00		
Charter School				
<b>Total Enrollment</b>	<b>509.00</b>	<b>499.00</b>	<b>(2.0%)</b>	<b>Met</b>

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

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

1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2019-20)	District Regular	521	542	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>521</b>	<b>542</b>	<b>96.1%</b>
Second Prior Year (2020-21)	District Regular	521	527	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>521</b>	<b>527</b>	<b>98.9%</b>
First Prior Year (2021-22)	District Regular		536	
	Charter School	493		
	<b>Total ADA/Enrollment</b>	<b>493</b>	<b>536</b>	<b>92.0%</b>
Historical Average Ratio:				95.7%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>				<b>96.2%</b>

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)	District Regular	485	519		
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>485</b>	<b>519</b>	<b>93.4%</b>	<b>Met</b>
1st Subsequent Year (2023-24)	District Regular	479	509		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>479</b>	<b>509</b>	<b>94.1%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)	District Regular	472	499		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>472</b>	<b>499</b>	<b>94.6%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2022-23)	7,432,519.00		
1st Subsequent Year (2023-24)	7,652,307.00	7,908,972.00	3.4%	Not Met
2nd Subsequent Year (2024-25)	7,789,050.00	7,981,568.00	2.7%	Not Met

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

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

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

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

The increase in funding in 23-24 & 24-25 is due to an increase in the LCFF planning factors.

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2019-20)	4,675,551.11	5,212,032.07
Second Prior Year (2020-21)	4,405,191.05	4,926,792.28	89.4%
First Prior Year (2021-22)	4,217,682.16	4,987,673.20	84.6%
	Historical Average Ratio:		87.9%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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):	83.9% to 91.9%	83.9% to 91.9%	83.9% to 91.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	5,179,018.85	5,250,638.61	82.9%	Not Met	
1st Subsequent Year (2023-24)	5,871,594.52	6,971,858.52	84.2%	Met	
2nd Subsequent Year (2024-25)	6,091,988.52	7,223,678.52	84.3%	Met	

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

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

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

Explanation:  
(required if NOT met)

District is paying a one-time PERS incentive in 22-23 of \$122k.

**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 (2022-23)	1,990,703.03	2,012,863.86	1.1%	No
1st Subsequent Year (2023-24)	989,250.00	977,122.00	.8%	No
2nd Subsequent Year (2024-25)	369,806.00	377,678.00	2.1%	No

Explanation:  
(required if Yes)

**Other State Revenue (Fund 01, Objects 8300-8590) (Form MYPI, Line A3)**

Current Year (2022-23)	1,098,092.64	2,811,028.65	158.0%	Yes
1st Subsequent Year (2023-24)	1,015,102.00	1,608,512.00	58.5%	Yes
2nd Subsequent Year (2024-25)	1,015,102.00	1,607,138.00	58.3%	Yes

Explanation:  
(required if Yes)

Added funding for restricted resource 7435 in 22-23 and increased funding for resource 2600 in 22-23, 24-25, & 24-25.

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

Current Year (2022-23)	163,117.00	200,677.29	23.0%	Yes
1st Subsequent Year (2023-24)	163,117.00	200,677.00	23.0%	Yes
2nd Subsequent Year (2024-25)	163,117.00	200,677.00	23.0%	Yes

Explanation:  
(required if Yes)

Increased in funding for resource 90336 and projected higher revenues for local resources than at 1st interim.

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

Current Year (2022-23)	1,003,078.33	775,680.87	-22.7%	Yes
1st Subsequent Year (2023-24)	776,042.00	745,973.00	-3.9%	No
2nd Subsequent Year (2024-25)	735,000.00	752,511.00	2.4%	No

Explanation:  
(required if Yes)

Revised objects 4000-4999 to reflect the districts current spending levels in 22-23.

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

Current Year (2022-23)	954,580.93	1,063,080.38	11.4%	Yes
1st Subsequent Year (2023-24)	1,381,618.00	1,000,981.00	-27.6%	Yes
2nd Subsequent Year (2024-25)	846,329.00	980,832.00	3.6%	No

Explanation:  
(required if Yes)

Revised objects 5000-5999 to reflect the districts current spending levels in 22-23 which will continue into 23-24.



**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	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2022-23)	3,251,912.67	5,024,569.80	54.5%	Not Met
1st Subsequent Year (2023-24)	2,147,469.00	2,786,311.00	29.7%	Not Met
2nd Subsequent Year (2024-25)	1,548,025.00	2,185,493.00	41.2%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2022-23)	1,957,659.26	1,838,761.05	-6.1%	Not Met
1st Subsequent Year (2023-24)	2,167,660.00	1,746,934.00	-19.0%	Not Met
2nd Subsequent Year (2024-25)	1,681,329.00	1,733,343.00	3.1%	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)

Added funding for restricted resource 7435 in 22-23 and increased funding for resource 2600 in 22-23, 24-25, & 24-25.

**Explanation:**

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

Increased in funding for resource 90336 and projected higher revenues for local resources than at 1st interim.

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

**Explanation:**

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

Revised objects 4000-4999 to reflect the districts current spending levels in 22-23.

**Explanation:**

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

Revised objects 5000-5999 to reflect the districts current spending levels in 22-23 which will continue into 23-24.

**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. Statutes exclude the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 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.

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	227,136.76	329,585.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		329,585.00	

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	54.9%	60.0%	63.6%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>18.3%</b>	<b>20.0%</b>	<b>21.2%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2022-23)	588,436.68	6,250,638.61	N/A	Met
1st Subsequent Year (2023-24)	310,551.48	6,971,856.52	N/A	Met
2nd Subsequent Year (2024-25)	122,737.48	7,223,678.52	N/A	Met

**8C. Comparison of District Deficit Spending to the Standard**

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

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

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	8,462,576.65	Met
1st Subsequent Year (2023-24)	9,453,168.15	Met
2nd Subsequent Year (2024-25)	10,274,901.65	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 (2022-23)	8,930,829.67	Met

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

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

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

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

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

Percentage Level		District ADA
5% or \$75,000 (greater of)	0	to 300
4% or \$75,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	484.58	474.00	465.00
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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds	0.00		

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	10,027,572.97	9,704,692.50	9,345,328.50
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	10,027,572.97	9,704,692.50	9,345,328.50
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	401,102.92	388,187.70	373,813.14

- 6. Reserve Standard - by Amount  
(\$75,000 for districts with less than 1,001 ADA, else 0)
- 7. District's Reserve Standard  
(Greater of Line B5 or Line B6)

75,000.00	75,000.00	75,000.00
<b>401,102.92</b>	<b>388,187.70</b>	<b>373,813.14</b>

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2022-23)	(2023-24)	(2024-25)
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)	5,509,331.11	5,819,882.59	5,942,620.07
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	5,509,331.11	5,819,882.59	5,942,620.07
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	54.94%	59.97%	63.58%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>401,102.92</b>	<b>388,187.70</b>	<b>373,813.14</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-Time Revenues for Ongoing Expenditures**

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

No

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

**S3. Temporary Interfund Borrowings**

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

Yes

1b. If Yes, identify the interfund borrowings:

The district has a small interfund balance in fund 130 that will be repaid.

**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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2022-23)	(830,911.00)	(822,329.00)	-1.0%	(8,582.00)	Met
1st Subsequent Year (2023-24)	(841,529.00)	(820,312.00)	-2.5%	(21,217.00)	Met
2nd Subsequent Year (2024-25)	(852,359.00)	(827,606.00)	-2.9%	(24,753.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	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.

**SSB. 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)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	16	010-99900-0-00000-89800	010-99900-00000-91000-74380/74390	1,112,100
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022-23
QZAB	10	010-99901-0-00000-89800	010-99901-0-00000-91000-74380/74390	1,064,260
<b>TOTAL:</b>				2,176,360

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	89,517	89,464	89,613	89,386
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
QZAB	88,000	88,000	88,000	88,000
<b>Total Annual Payments:</b>	177,517	177,464	177,613	177,386

Has total annual payment increased over prior year (2021-22)?

No	Yes	No
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**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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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 will be funded with contributions from unrestricted general fund.

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

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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?

		First Interim (Form 01CSI, Item S7A)	Second Interim
2	a. Total OPEB liability	678,920.00	678,920.00
	b. OPEB plan(s) fiduciary net position (if applicable)	121,060.00	121,060.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	557,860.00	557,860.00

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

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

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 (2022-23)	38,486.00	38,486.00
1st Subsequent Year (2023-24)	39,641.00	39,641.00
2nd Subsequent Year (2024-25)	40,830.00	40,830.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2022-23)	29,651.00	29,846.99
1st Subsequent Year (2023-24)	30,541.00	30,742.00
2nd Subsequent Year (2024-25)	31,457.00	31,665.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2022-23)	38,486.00	38,486.00
1st Subsequent Year (2023-24)	39,641.00	39,641.00
2nd Subsequent Year (2024-25)	40,830.00	40,830.00

d. Number of retirees receiving OPEB benefits

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2022-23)	3	3
1st Subsequent Year (2023-24)	3	3
2nd Subsequent Year (2024-25)	3	3

4. Comments:



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

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

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

2 Self-insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2022-23)		
1st Subsequent Year (2023-24)		
2nd Subsequent Year (2024-25)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2022-23)		
1st Subsequent Year (2023-24)		
2nd Subsequent Year (2024-25)		

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) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	25.0	30.0	30.0	30.0

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--	---------------------------	----------------------------------	----------------------------------

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

7. Amount Included for any tentative salary schedule increases

--	--	--

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

**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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

**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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

**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.):

District settled as of November 8, 2022 and data was provided at 1st interim.


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

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

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

Were all classified labor negotiations settled as of first Interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	35.0	45.0	45.0	45.0

1a. Have any salary and benefit negotiations been settled since first Interim projections?

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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


If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

7. Amount Included for any tentative salary schedule increases

--	--	--

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

Current Year (2022-23)      1st Subsequent Year (2023-24)      2nd Subsequent Year (2024-25)

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

**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?

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

If Yes, explain the nature of the new costs:

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

**Classified (Non-management) Step and Column Adjustments**

Current Year (2022-23)      1st Subsequent Year (2023-24)      2nd Subsequent Year (2024-25)

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

**Classified (Non-management) Attrition (layoffs and retirements)**

Current Year (2022-23)      1st Subsequent Year (2023-24)      2nd Subsequent Year (2024-25)

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

**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.):

The district was settled as of November 8, 2022 and data was provided at 1st Interim.

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

N/A

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	6.0	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:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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4. Amount included for any tentative salary schedule increases

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year


**Management/Supervisor/Confidential Step and Column Adjustments**

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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1. Are step & column adjustments included in the Interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step and column over prior year


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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year


**S9. Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
- If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.
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- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
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**ADDITIONAL FISCAL INDICATORS**

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

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

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

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

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

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

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

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

**A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.8(a)? (If Yes, provide copies to the county office of education.)

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

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

**Comments:**  
(optional)

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End of School District Second Interim Criteria and Standards Review

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