

TIPTON ELEMENTARY SCHOOL DISTRICT

REGULAR BOARD MEETING

AGENDA

Tuesday, June 6, 2023
7:00 p.m. District Board Room

1. **Call to order- Flag Salute**
In compliance with the Americans with Disabilities Act and the Brown Act, if you need special assistance to participate in the meeting, including the receipt of the agenda and documents in the agenda package in an alternate format, please contact the Tipton Elementary School District office at (559) 752-4213. Notification 48 hours prior to the meeting will enable the district to make reasonable arrangements to ensure accessibility to this meeting (28CFR35.102-35, 104 ADA Title II), and allow for the preparation of documents in appropriate alternate format
2. **Open Public Hearing on the Spending Determination for Funds Received from EPA for 2023 - 2024**
 - 2.1 Open for Public Questions and Comments
 - 2.2 Close Public Hearing
3. **Open Public Hearing on 2023-2024 Districts General Fund Excess Reserve**
 - 3.1 Open for Public Questions and Comments
 - 3.2 Close Public Hearing
4. **Open Public Hearing on the Local Control Accountability Plan (LCAP) 2023 - 2024**
 - 4.1 Open for Public Questions and Comments
 - 4.2 Close Public Hearing
5. **Open Public Hearing on the 2023 - 2024 Budget Adoption**
 - 5.1 Open for Public Questions and Comments
 - 5.2 Close Public Hearing
6. **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.
 - 6.1 Community Relations/Citizen Comments
 - 6.2 Reports by Employee Units CTA/CSEA
7. **CONSENT CALENDAR: Action items:**
 - 7.1 Minutes of the Regular Board Meeting - May 2, 2023
 - 7.2 Agreement with TCOE for ERS Library Media Services

- 7.3 Agreement with TCOE for Business Services
- 7.4 Agreement with TCOE to Furnish Food Service between a Child Care and Adult Food Program Sponsor and a School District
- 7.5 Field Trip Requests
- 7.6 E-Waste Report
- 8. **ADMINISTRATIVE: Action items:**
 - 8.1 Board Resolution #2022-2023-07, Authorizing Inter-fund Loan for Cash Flow Purposes
 - 8.2 Board Resolution #2022-2023-08, Authorization for County Superintendent of Schools to Make Year End Budget Transfers
 - 8.3 Board Resolution #2022-2023-09, Authorizing Inter-fund Transfers In Accordance with the Budget
 - 8.4 Consultant Agreement with Tipton Elementary and Tyger Bates, CPA
 - 8.5 Updated agreement with Ray Morgan/ubeo Business Services
 - 8.6 Acknowledgement/Acceptance of the California School Employees Association's Initial Proposal to the District Regarding Classified Collective Bargaining
 - 8.7 Adopt the District's Initial Proposal to California School Employees Association Regarding Classified Collective Bargaining Agreement Negotiations, for the 2023-2024 School Year
 - 8.8 Declaration of Need for Fully Qualified Educators
 - 8.9 Transitional Kindergarten Teacher Qualifications
 - 8.10 COVID-19 Safety Plan
- 9. **FINANCE: Action items:**
 - 9.1 Vendor Payments
 - 9.2 Budget Revisions
- 10. **INFORMATION: (Verbal Reports & presentations)**
 - 10.1 MOT--FOOD SERVICE—PROJECTS
 - 10.2 Cal Ed Partners – Ms. Heinks
- 11. **Any Other Business:**
 - 11.1 2022–23 Consolidated Application and Reporting System (CARS) Winter Release
- 12. **Adjourn to Closed Session:**
 - 12.1 Education Code section 35146
Student transfers, inter District request, etc
 - 12.2 Government Code Section 54957.6
Conference with labor negotiators
Agency designated representatives: Superintendent
Employee Organization: California School Employees Association and its Chapter 765
 - 12.3 Government Code Section 54957.6
Conference with labor negotiators

- Agency designated representatives: Superintendent
- Employee Organization: CTA
- 12.4** Government Code Section 54957
Public Employee Discipline/Dismissal/Release/Complaint
- 12.5** Government Code Section 54957.6
Conference with labor negotiators
Agency designated representatives: Board President
Employee Organization: Superintendent
- 12.6** Government Code Section 54957
Public Employee Appointment/Employment
Title: 7th grade Language Arts Teacher

- 13. Reconvene to open session**
- 14. Report out from Closed Session**
- 15. 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: June 2, 2023

DISTRITO ESCOLAR PRIMARIO DE TIPTON

REUNIÓN ORDINARIA DE LA JUNTA

AGENDA

martes, 6 de junio de 2023

7:00 pm. Sala de Juntas de 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. Audiencia pública abierta sobre la determinación del gasto de los fondos recibidos de la EPA para 2023 - 2024

2.1 Abierto para preguntas y comentarios públicos

2.2 Audiencia pública cerrada

3. Audiencia pública abierta sobre la reserva en exceso del fondo general de los distritos 2023- 2024

3.1 Abierto para preguntas y comentarios públicos

3.2 Audiencia pública cerrada

4. Audiencia Pública Abierta sobre el Plan de Rendición de Cuentas de Control Local (LCAP) 2023 - 2024

4.1 Abierto para preguntas y comentarios públicos

4.2 Audiencia pública cerrada

5. Audiencia Pública Abierta sobre la Adopción del Presupuesto 2023 - 2024

5.1 Abierto para preguntas y comentarios públicos

5.2 Audiencia pública cerrada

6. Opinión pública:

Para garantizar que los miembros del público tengan una oportunidad significativa de dirigirse a la junta sobre los puntos de la agenda que están dentro de la jurisdicción de la junta, los puntos de la agenda pueden abordarse ya sea en la parte de la agenda con aportes del público 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.

6.1 Relaciones con la comunidad/Comentarios de los ciudadanos

6.2 Informes por Unidades de Empleados CTA/CSEA

7. CALENDARIO DE CONSENTIMIENTO: Elementos de acción:

7.1 Acta de la Junta Ordinaria de Directorio - 2 de mayo de 2023

7.2 Acuerdo con TCOE para ERS Library Media Services

7.3 Acuerdo con TCOE para Servicios Empresariales

7.4 Acuerdo con TCOE para proporcionar servicio de alimentos entre un cuidado de niños y un Adulto Patrocinador del programa de alimentos y un distrito escolar

7.5 Solicitudes de excursiones

7.6 Informe de desechos electrónicos

8. ADMINISTRATIVO: Elementos de acción:

8.1 Resolución de la Junta n.º 2022-2023-07, Autorización de préstamo entre fondos para flujo de caja Propósitos

8.2 Resolución de la Junta #2022-2023-08, Autorización para el Superintendente del Condado de Escuelas para hacer transferencias presupuestarias de fin de año

8.3 Resolución de la Junta #2022-2023-09, que autoriza transferencias entre fondos de Conformidad con el presupuesto

- 8.4 Acuerdo de consultoría con Tipton Elementary y Tyger Bates, CPA
- 8.5 Acuerdo actualizado con Ray Morgan/ubeo Business Services
- 8.6 Reconocimiento/Aceptación de la Asociación de Empleados Escolares de California
Propuesta Inicial al Distrito Sobre Negociación Colectiva Clasificada
- 8.7 Adoptar la Propuesta Inicial del Distrito a la Asociación de Empleados Escolares de California Respecto a las Negociaciones de Convenios Colectivos de Trabajo Clasificados, para el ejercicio 2023- Año escolar 2024
- 8.8 Declaración de Necesidad de Educadores Completamente Calificados
- 8.9 Calificaciones de los maestros de kínder de transición
- 8.10 Plan de Seguridad COVID-19

9. FINANZAS: Elementos de acción:

- 9.1 Pagos a proveedores
- 9.2 Revisiones del presupuesto

10. INFORMACIÓN: (Informes verbales y presentaciones)

- 10.1 MOT--SERVICIO DE ALIMENTOS-PROYECTOS
- 10.2 Cal Ed Partners – Sra. Heinks

11. Cualquier otro negocio:

- 11.1 2022–23 Sistema consolidado de informes y aplicaciones (CARS)
Lanzamiento de invierno

12. Aplazamiento a sesión cerrada:

- 12.1 Código de Educación, sección 35146
Transferencias de estudiantes, solicitud interdistrital, etc.
- 12.2 Código de Gobierno Sección 54957.6
Conferencia con negociadores laborales

Representantes designados de la agencia: Superintendente

Organización de Empleados: Asociación de Empleados Escolares de California y su Capítulo
765

12.3 Código de Gobierno Sección 54957.6

Conferencia con negociadores laborales

Representantes designados de la agencia: Superintendente

Organización de empleados: CTA

12.4 Código de Gobierno Sección 54957

Disciplina de Empleado Público/Despido/Liberación/Queja

12.5 Código de Gobierno Sección 54957.6

Conferencia con negociadores laborales

Representantes designados de la agencia: Presidente de la Junta

Organización de empleados: Superintendente

12.6 Código de Gobierno Sección 54957

Nombramiento/empleo de empleado público

Título: Maestra de Artes del Lenguaje de 7mo grado

13. Volver a reunirse para abrir la sesión

14. Informe de sesión cerrada

15. 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: 2 de junio de 2023

2. Open Public Hearing on the Spending Determination for Funds Received from EPA for 2023 - 2024

2.1 Open for Public Questions and Comments

2023-24 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Tipton Elementary

Expenditures through: June 30, 2024

For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	1,550,433.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		1,550,433.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	1,504,189.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,504,189.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		46,244.00

Budget Comparison Report
by Fund

BCR600

5/30/2023

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Revenues						
LCFF Sources						
80110 LCFF State Aid - Current Year	\$5,135,015.00	\$0.00	\$5,135,015.00	\$5,483,069.00	\$0.00	\$5,483,069.00
80120 Education Protection Account	\$1,466,334.00	\$0.00	\$1,466,334.00	\$1,550,433.00	\$0.00	\$1,550,433.00
80190 LCFF/Revenue Limit State Aid - Prior Years	\$16,785.63	\$0.00	\$16,785.63	\$0.00	\$0.00	\$0.00
80410 Secured Rolls Tax	\$896,105.00	\$0.00	\$896,105.00	\$896,105.00	\$0.00	\$896,105.00
80910 LCFF Transfers - Current Year	(\$10,000.00)	\$0.00	(\$10,000.00)	\$0.00	\$0.00	\$0.00
Total LCFF Sources	\$7,504,239.63	\$0.00	\$7,504,239.63	\$7,929,607.00	\$0.00	\$7,929,607.00
Federal Revenues						
82200 Child Nutrition Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
82900 All Other Federal Revenue	\$0.00	\$2,568,078.35	\$2,568,078.35	\$0.00	\$456,013.93	\$456,013.93
Total Federal Revenues	\$0.00	\$2,568,078.35	\$2,568,078.35	\$0.00	\$456,013.93	\$456,013.93
Other State Revenues						
85200 Child Nutrition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
85500 Mandated Cost Reimbursements	\$17,212.00	\$0.00	\$17,212.00	\$18,353.00	\$0.00	\$18,353.00
85600 State Lottery Revenue	\$90,000.00	\$33,795.55	\$123,795.55	\$81,496.00	\$32,521.13	\$114,017.13
85900 All Other State Revenue	\$3,500.00	\$2,445,497.33	\$2,448,997.33	\$0.00	\$1,483,061.00	\$1,483,061.00
Total Other State Revenues	\$110,712.00	\$2,479,292.88	\$2,590,004.88	\$99,849.00	\$1,515,582.13	\$1,615,431.13
Other Local Revenues						
86340 Food Service Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
86600 Interest	\$55,000.00	\$0.00	\$55,000.00	\$0.00	\$0.00	\$0.00
86890 All Other Fees and Contracts	\$0.00	\$13,950.00	\$13,950.00	\$0.00	\$13,950.00	\$13,950.00
86990 All Other Local Revenue	\$51,412.24	\$95,845.00	\$147,257.24	\$0.00	\$95,867.00	\$95,867.00
Total Other Local Revenues	\$106,412.24	\$109,795.00	\$216,207.24	\$0.00	\$109,817.00	\$109,817.00
Total Revenues	\$7,721,363.87	\$5,157,166.23	\$12,878,530.10	\$8,029,456.00	\$2,081,413.06	\$10,110,869.06
Expenditures						

Budget Comparison Report
by Fund

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Certificated Salaries						
11000 Certificated Teachers' Salaries	\$2,306,162.00	\$533,099.75	\$2,839,261.75	\$2,826,133.98	\$133,868.00	\$2,960,001.98
11002 Substitute Teachers	\$84,700.00	\$21,785.00	\$106,485.00	\$84,720.00	\$0.00	\$84,720.00
11003 Teacher - Auxiliary	\$13,140.00	\$96,662.24	\$109,802.24	\$15,000.00	\$60,600.00	\$75,600.00
13000 Certificated Supervisors and Administrators Salaries	\$287,506.00	\$0.00	\$287,506.00	\$152,728.00	\$0.00	\$152,728.00
19000 Other Certificated Salaries	\$44,040.00	\$32,647.63	\$76,687.63	\$180,052.00	\$43,633.00	\$223,685.00
Total Certificated Salaries	\$2,735,548.00	\$684,194.62	\$3,419,742.62	\$3,258,633.98	\$238,101.00	\$3,496,734.98
Classified Salaries						
21000 Classified Instructional Salaries	\$149,107.00	\$306,129.76	\$455,236.76	\$155,247.00	\$302,666.00	\$457,913.00
21002 Substitute Instructional Aides	\$0.00	\$7,700.00	\$7,700.00	\$0.00	\$7,700.00	\$7,700.00
21003 Instructional Aides - Auxiliary	\$1,756.75	\$53,840.00	\$55,596.75	\$0.00	\$52,650.00	\$52,650.00
22000 Classified Support Salaries	\$319,027.00	\$141,607.26	\$460,634.26	\$333,177.00	\$151,207.00	\$484,384.00
22002 Substitute Classified Support	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00
22003 Classified Support Salaries - Auxiliary	\$10,565.16	\$6,970.95	\$17,536.11	\$10,400.00	\$3,850.00	\$14,250.00
23000 Classified Supervisors' and Administrators' Salaries	\$136,673.00	\$21,912.00	\$158,585.00	\$145,744.00	\$23,197.00	\$168,941.00
23003 Classified Supervisors' and Administrators' Salaries - Auxiliary	\$0.00	\$220.00	\$220.00	\$0.00	\$0.00	\$0.00
24000 Clerical, Technical and Office Staff Salaries	\$121,691.00	\$0.00	\$121,691.00	\$132,223.00	\$0.00	\$132,223.00
24002 Substitute Clerical, Technical & Office Staff	\$5,460.99	\$0.00	\$5,460.99	\$5,700.00	\$0.00	\$5,700.00
29000 Other Classified Salaries	\$0.00	\$50,204.00	\$50,204.00	\$0.00	\$54,106.00	\$54,106.00
Total Classified Salaries	\$769,280.90	\$588,583.97	\$1,357,864.87	\$807,491.00	\$595,376.00	\$1,402,867.00
Employee Benefits						
31010 State Teachers' Retirement System, certificated positions	\$501,975.34	\$409,299.29	\$911,274.63	\$622,248.00	\$325,527.00	\$947,775.00
32010 Public Employees Retirement System, certificated positions	\$0.00	\$70.99	\$70.99	\$0.00	\$0.00	\$0.00
32020 Public Employees' Retirement System, classified positions	\$184,914.32	\$140,004.27	\$324,918.59	\$223,676.00	\$164,917.00	\$388,593.00
33012 OASDI, Certificated Positions	\$3,203.17	\$947.35	\$4,150.52	\$3,077.00	\$0.00	\$3,077.00
33013 Medicare, Certificated Positions	\$38,137.18	\$10,996.82	\$49,134.00	\$47,251.00	\$3,455.00	\$50,706.00
33022 OASDI, classified positions	\$46,914.95	\$34,841.82	\$81,756.77	\$50,065.00	\$36,914.00	\$86,979.00
33023 Medicare, classified positions	\$10,923.02	\$8,149.01	\$19,072.03	\$11,708.00	\$8,633.00	\$20,341.00
34010 Health & Welfare Benefits, certificated positions	\$480,666.00	\$119,440.00	\$600,106.00	\$616,760.00	\$33,381.00	\$650,141.00

Budget Comparison Report
by Fund

BCR600

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
34020 Health & Welfare Benefits, classified positions	\$272,559.51	\$93,303.30	\$365,862.81	\$181,436.00	\$102,328.00	\$283,764.00
35010 State Unemployment Insurance, certificated positions	\$13,151.14	\$3,382.88	\$16,534.02	\$16,293.00	\$1,190.00	\$17,483.00
35020 State Unemployment Insurance, classified positions	\$3,768.83	\$2,810.22	\$6,579.05	\$4,038.00	\$2,979.00	\$7,017.00
36010 Worker's Compensation Insurance, certificated positions	\$82,598.22	\$20,650.62	\$103,248.84	\$88,377.00	\$6,456.00	\$94,833.00
36020 Worker's Compensation Insurance, classified positions	\$23,650.24	\$17,402.66	\$41,052.90	\$21,899.00	\$16,278.00	\$38,177.00
37010 OPEB, Allocated, certificated positions	\$8,228.90	\$2,073.85	\$10,302.75	\$10,201.00	\$744.00	\$10,945.00
37020 OPEB, Allocated, classified positions	\$2,354.25	\$1,667.83	\$4,022.08	\$2,502.00	\$1,848.00	\$4,350.00
37510 OPEB, Active Employees, certificated Positions	\$8,777.00	\$2,143.00	\$10,920.00	\$9,786.00	\$529.00	\$10,315.00
37520 OPEB, Active Employees, classified positions	\$2,458.00	\$1,184.00	\$3,642.00	\$2,910.00	\$1,338.00	\$4,248.00
39020 Other Benefits, classified positions	\$122,922.25	\$0.00	\$122,922.25	\$0.00	\$0.00	\$0.00
Total Employee Benefits	\$1,807,202.32	\$868,367.91	\$2,675,570.23	\$1,912,227.00	\$706,517.00	\$2,618,744.00
Books and Supplies						
41000 Approved Textbooks and Core Curricula Materials	\$0.00	\$7,352.68	\$7,352.68	\$0.00	\$7,000.00	\$7,000.00
42000 Books and Other Reference Materials	\$7,000.00	\$17,311.34	\$24,311.34	\$20,000.00	\$15,400.00	\$35,400.00
43000 Materials and Supplies	\$309,082.70	\$248,041.99	\$557,124.69	\$401,797.00	\$348,597.00	\$750,394.00
44000 Non-Capitalized Equipment	\$51,780.85	\$127,949.25	\$179,730.10	\$25,181.73	\$118,800.00	\$143,981.73
47000 Food	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00
Total Books and Supplies	\$369,363.55	\$400,655.26	\$770,018.81	\$448,478.73	\$489,797.00	\$938,275.73
Services, Other Operating Expenses						
52000 Travel and Conferences	\$7,300.00	\$14,005.19	\$21,305.19	\$7,300.00	\$8,900.00	\$16,200.00
53000 Dues and Memberships	\$15,028.00	\$0.00	\$15,028.00	\$15,028.00	\$0.00	\$15,028.00
54500 Other Insurance	\$70,400.00	\$0.00	\$70,400.00	\$70,500.00	\$0.00	\$70,500.00
55000 Operation and Housekeeping Services	\$64,000.00	\$125,000.00	\$189,000.00	\$64,000.00	\$100,000.00	\$164,000.00
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$73,936.86	\$37,385.00	\$111,321.86	\$72,500.00	\$2,500.00	\$75,000.00
57103 Transfers of Direct Costs - Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
58000 Professional/Consulting Services and Operating Expenditures	\$491,494.72	\$283,700.37	\$775,195.09	\$518,347.08	\$202,932.93	\$721,280.01
58009 Pension Penalties & Interest	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00
59000 Communications	\$32,000.00	\$35,656.96	\$67,656.96	\$32,000.00	\$0.00	\$32,000.00
Total Services, Other Operating Expenses	\$754,759.58	\$495,747.52	\$1,250,507.10	\$780,275.08	\$314,332.93	\$1,094,608.01

Budget Comparison Report
by Fund

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5/30/2023

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
<u>Capital Outlay</u>						
61000 Land	\$0.00	\$302,117.00	\$302,117.00	\$0.00	\$0.00	\$0.00
61700 Land Improvements	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
62000 Buildings and Improvement of Buildings	\$0.00	\$910,498.15	\$910,498.15	\$0.00	\$0.00	\$0.00
64000 Equipment	\$23,801.52	\$5,413.00	\$29,214.52	\$23,000.00	\$5,000.00	\$28,000.00
65000 Equipment Replacement	\$0.00	\$450.00	\$450.00	\$0.00	\$500.00	\$500.00
Total Capital Outlay	\$23,801.52	\$1,228,478.15	\$1,252,279.67	\$23,000.00	\$15,500.00	\$38,500.00
<u>Other Outgo</u>						
71420 Other Tuition, Excess Costs, and/or Deficits Payments to COE	\$43,400.00	\$0.00	\$43,400.00	\$48,758.00	\$0.00	\$48,758.00
74380 Debt Service - Interest	\$0.00	\$69,364.00	\$69,364.00	\$0.00	\$69,364.00	\$69,364.00
74390 Other Debt Service - Principal	\$0.00	\$123,635.00	\$123,635.00	\$0.00	\$123,635.00	\$123,635.00
Total Other Outgo	\$43,400.00	\$192,999.00	\$236,399.00	\$48,758.00	\$192,999.00	\$241,757.00
<u>Direct Support/Indirect Costs</u>						
73100 Transfers of Indirect Costs	(\$40,265.40)	\$40,265.40	\$0.00	(\$29,941.00)	\$29,941.00	\$0.00
73500 Transfers of Indirect Costs - Interfund	(\$24,418.00)	\$0.00	(\$24,418.00)	(\$24,418.00)	\$0.00	(\$24,418.00)
Total Direct Support/Indirect Costs	(\$64,683.40)	\$40,265.40	(\$24,418.00)	(\$54,359.00)	\$29,941.00	(\$24,418.00)
Total Expenditures	\$6,438,672.47	\$4,499,291.83	\$10,937,964.30	\$7,224,504.79	\$2,582,563.93	\$9,807,068.72
Excess (Deficiency) of Revenues	\$1,282,691.40	\$657,874.40	\$1,940,565.80	\$804,951.21	(\$501,150.87)	\$303,800.34
<u>Other Financing Sources/Uses</u>						
<u>Contributions</u>						
89800 Contributions from Unrestricted Resources	(\$883,413.00)	\$883,413.00	\$0.00	(\$913,691.00)	\$913,691.00	\$0.00
89900 Contributions from Restricted Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions	(\$883,413.00)	\$883,413.00	\$0.00	(\$913,691.00)	\$913,691.00	\$0.00
Total Other Financing Sources/Uses	(\$883,413.00)	\$883,413.00	\$0.00	(\$913,691.00)	\$913,691.00	\$0.00
Net Increase (Decrease) in Fund	\$399,278.40	\$1,541,287.40	\$1,940,565.80	(\$108,739.79)	\$412,540.13	\$303,800.34
<u>Beginning Balance</u>						

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Assets						
91100 Cash in County Treasury	\$5,769,682.10	\$779,483.06	\$6,549,165.16	\$5,322,672.83	\$2,659,923.79	\$7,982,596.62
91110 Fair Value Adjustment to Cash in County Treasury	(\$194,541.21)	\$0.00	(\$194,541.21)	\$0.00	\$0.00	\$0.00
91300 Revolving Cash Account	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00
92001 Accounts Receivable Clearing	\$9,508.63	\$830,844.17	\$840,352.80	\$0.00	\$0.00	\$0.00
92004 Due From Employees - Payroll Corrections	\$2,264.10	\$0.00	\$2,264.10	\$0.00	\$0.00	\$0.00
93100 Due From Other Funds	\$8,649.28	\$0.00	\$8,649.28	\$0.00	\$0.00	\$0.00
Total Assets	\$5,598,062.90	\$1,610,327.23	\$7,208,390.13	\$5,322,672.83	\$2,659,923.79	\$7,982,596.62
Liabilities						
95009 County Wide Liabilities - by COE	\$547,947.04	\$0.00	\$547,947.04	\$0.00	\$0.00	\$0.00
95010 Accounts Payable Clearing	\$71,774.17	\$286,553.64	\$358,327.81	\$0.00	\$0.00	\$0.00
95013 Deferred Wages Payable	\$24,192.37	\$0.00	\$24,192.37	\$0.00	\$0.00	\$0.00
95014 CSESAP Wages Payable	\$24,030.00	\$0.00	\$24,030.00	\$0.00	\$0.00	\$0.00
95025 State Unemployment Insurance Payable	\$5,623.86	\$0.00	\$5,623.86	\$0.00	\$0.00	\$0.00
95030 Use Tax Payable	\$129.03	\$0.00	\$129.03	\$0.00	\$0.00	\$0.00
95051 Outlawed Employee Refunds & Voluntary Deductions	\$748.14	\$0.00	\$748.14	\$0.00	\$0.00	\$0.00
96100 Due to Other Funds	\$223.86	\$0.00	\$223.86	\$0.00	\$0.00	\$0.00
96500 Unearned Revenue	\$0.00	\$248,470.20	\$248,470.20	\$0.00	\$0.00	\$0.00
Total Liabilities	\$674,668.47	\$535,023.84	\$1,209,692.31	\$0.00	\$0.00	\$0.00
Total Beginning Balance	\$4,923,394.43	\$1,075,303.39	\$5,998,697.82	\$5,322,672.83	\$2,659,923.79	\$7,982,596.62
Audit Adjustments and Restatements						
Auditor Adjustments						
97930 Audit Adjustments	\$0.00	\$43,333.00	\$43,333.00	\$0.00	\$0.00	\$0.00
Total Auditor Adjustments	\$0.00	\$43,333.00	\$43,333.00	\$0.00	\$0.00	\$0.00
Total Audit Adjustments and Restatements	\$0.00	\$43,333.00	\$43,333.00	\$0.00	\$0.00	\$0.00
Adjusted Beginning Balance	\$4,923,394.43	\$1,118,636.39	\$6,042,030.82	\$5,322,672.83	\$2,659,923.79	\$7,982,596.62
Ending Balance						

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Assets						
91100 Cash in County Treasury	\$5,320,172.83	\$2,659,923.79	\$7,980,096.62	\$5,213,933.04	\$3,072,463.92	\$8,286,396.96
91300 Revolving Cash Account	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00
Total Assets	\$5,322,672.83	\$2,659,923.79	\$7,982,596.62	\$5,213,933.04	\$3,072,463.92	\$8,286,396.96
Total Ending Balance	\$5,322,672.83	\$2,659,923.79	\$7,982,596.62	\$5,213,933.04	\$3,072,463.92	\$8,286,396.96
Components of Ending Fund Balance						
Fund Balance, Nonspendable						
97110 Nonspendable Revolving Cash	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00
97200 Reserve for Encumbrances	\$57,786.90	\$112,455.22	\$170,242.12	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$60,286.90	\$112,455.22	\$172,742.12	\$0.00	\$0.00	\$0.00
Fund Balance, Unassigned						
97890 Reserve for Economic Uncertainties	\$358,633.28	\$0.00	\$358,633.28	\$0.00	\$0.00	\$0.00
97900 Undesignated/Unappropriated	\$626,581.80	\$3,416,729.55	\$4,043,311.35	(\$108,739.79)	\$412,540.13	\$303,800.34
97910 Beginning Fund Balance	\$4,923,394.43	\$1,075,303.39	\$5,998,697.82	\$5,322,672.83	\$2,659,923.79	\$7,982,596.62
97930 Audit Adjustments	\$0.00	\$43,333.00	\$43,333.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Unassigned	\$5,908,609.51	\$4,535,365.94	\$10,443,975.45	\$5,213,933.04	\$3,072,463.92	\$8,286,396.96
Budgetary and Other Accounts						
98100 Estimated Revenue	(\$6,839,075.29)	(\$5,652,376.51)	(\$12,491,451.80)	\$0.00	\$0.00	\$0.00
98200 Appropriations	\$6,250,638.61	\$3,776,934.36	\$10,027,572.97	\$0.00	\$0.00	\$0.00
98300 Encumbrances	(\$57,786.90)	(\$112,455.22)	(\$170,242.12)	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	(\$646,223.58)	(\$1,987,897.37)	(\$2,634,120.95)	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$5,322,672.83	\$2,659,923.79	\$7,982,596.62	\$5,213,933.04	\$3,072,463.92	\$8,286,396.96

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
080 Student Activity Special Revenue Fund						
<u>Beginning Balance</u>						
Assets						
91100 Cash in County Treasury	\$0.00	\$0.00	\$0.00	\$0.00	\$58,736.97	\$58,736.97
91200 Cash in Bank(s)	\$0.00	\$39,535.54	\$39,535.54	\$0.00	\$0.00	\$0.00
Total Assets	\$0.00	\$39,535.54	\$39,535.54	\$0.00	\$58,736.97	\$58,736.97
Liabilities						
95010 Accounts Payable Clearing	\$0.00	\$430.61	\$430.61	\$0.00	\$0.00	\$0.00
Total Liabilities	\$0.00	\$430.61	\$430.61	\$0.00	\$0.00	\$0.00
Total Beginning Balance	\$0.00	\$39,104.93	\$39,104.93	\$0.00	\$58,736.97	\$58,736.97
Audit Adjustments and Restatements						
Auditor Adjustments						
97930 Auditor Adjustments	\$0.00	\$19,632.04	\$19,632.04	\$0.00	\$0.00	\$0.00
Total Auditor Adjustments	\$0.00	\$19,632.04	\$19,632.04	\$0.00	\$0.00	\$0.00
Total Audit Adjustments and Restatements	\$0.00	\$19,632.04	\$19,632.04	\$0.00	\$0.00	\$0.00
Adjusted Beginning Balance	\$0.00	\$58,736.97	\$58,736.97	\$0.00	\$58,736.97	\$58,736.97
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$58,736.97	\$58,736.97	\$0.00	\$58,736.97	\$58,736.97
Total Assets	\$0.00	\$58,736.97	\$58,736.97	\$0.00	\$58,736.97	\$58,736.97
Total Ending Balance	\$0.00	\$58,736.97	\$58,736.97	\$0.00	\$58,736.97	\$58,736.97
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97910 Beginning Fund Balance	\$0.00	\$39,104.93	\$39,104.93	\$0.00	\$58,736.97	\$58,736.97
97930 Audit Adjustments	\$0.00	\$19,632.04	\$19,632.04	\$0.00	\$0.00	\$0.00

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
080 Student Activity Special Revenue Fund						
Total Fund Balance, Unassigned	\$0.00	\$58,736.97	\$58,736.97	\$0.00	\$58,736.97	\$58,736.97
Total Components of Ending Fund Balance	\$0.00	\$58,736.97	\$58,736.97	\$0.00	\$58,736.97	\$58,736.97

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
Revenues						
Federal Revenues						
82200 Child Nutrition Programs	\$0.00	\$490,000.00	\$490,000.00	\$0.00	\$495,000.00	\$495,000.00
Total Federal Revenues	\$0.00	\$490,000.00	\$490,000.00	\$0.00	\$495,000.00	\$495,000.00
Other State Revenues						
85200 Child Nutrition	\$0.00	\$111,950.08	\$111,950.08	\$0.00	\$7,500.00	\$7,500.00
Total Other State Revenues	\$0.00	\$111,950.08	\$111,950.08	\$0.00	\$7,500.00	\$7,500.00
Other Local Revenues						
86340 Food Service Sales	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
86600 Interest	\$0.00	\$7,869.97	\$7,869.97	\$0.00	\$0.00	\$0.00
86620 Net Increase (Decrease) in the Fair Value of Investments	\$0.00	\$14,421.85	\$14,421.85	\$0.00	\$0.00	\$0.00
86990 All Other Local Revenue	\$0.00	\$11,680.01	\$11,680.01	\$0.00	\$0.00	\$0.00
Total Other Local Revenues	\$0.00	\$35,971.83	\$35,971.83	\$0.00	\$2,000.00	\$2,000.00
Total Revenues	\$0.00	\$637,921.91	\$637,921.91	\$0.00	\$504,500.00	\$504,500.00
Expenditures						
Classified Salaries						
22000 Classified Support Salaries	\$0.00	\$116,680.00	\$116,680.00	\$0.00	\$118,096.00	\$118,096.00
22002 Substitute Classified Support	\$0.00	\$6,600.00	\$6,600.00	\$0.00	\$6,600.00	\$6,600.00
22003 Classified Support Salaries - Auxiliary	\$0.00	\$1,700.00	\$1,700.00	\$0.00	\$1,700.00	\$1,700.00
23000 Classified Supervisors' and Administrators' Salaries	\$0.00	\$51,359.00	\$51,359.00	\$0.00	\$53,927.00	\$53,927.00
23003 Classified Supervisors' and Administrators' Salaries - Auxiliary	\$0.00	\$407.00	\$407.00	\$0.00	\$0.00	\$0.00
Total Classified Salaries	\$0.00	\$176,746.00	\$176,746.00	\$0.00	\$180,323.00	\$180,323.00
Employee Benefits						
32020 Public Employees' Retirement System, classified positions	\$0.00	\$40,294.00	\$40,294.00	\$0.00	\$49,949.00	\$49,949.00
33022 OASDI, classified positions	\$0.00	\$10,928.00	\$10,928.00	\$0.00	\$11,180.00	\$11,180.00

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
33023 Medicare, classified positions	\$0.00	\$2,556.00	\$2,556.00	\$0.00	\$2,615.00	\$2,615.00
34020 Health & Welfare Benefits, classified positions	\$0.00	\$24,109.00	\$24,109.00	\$0.00	\$26,164.00	\$26,164.00
35020 State Unemployment Insurance, classified positions	\$0.00	\$881.00	\$881.00	\$0.00	\$902.00	\$902.00
36020 Worker's Compensation Insurance, classified positions	\$0.00	\$5,536.00	\$5,536.00	\$0.00	\$4,891.00	\$4,891.00
37020 OPEB, Allocated, classified positions	\$0.00	\$552.00	\$552.00	\$0.00	\$559.00	\$559.00
37520 OPEB, Active Employees, classified positions	\$0.00	\$303.00	\$303.00	\$0.00	\$303.00	\$303.00
Total Employee Benefits	\$0.00	\$85,159.00	\$85,159.00	\$0.00	\$96,563.00	\$96,563.00
Books and Supplies						
43000 Materials and Supplies	\$0.00	\$26,000.00	\$26,000.00	\$0.00	\$26,000.00	\$26,000.00
44000 Non-Capitalized Equipment	\$0.00	\$43,200.00	\$43,200.00	\$0.00	\$43,200.00	\$43,200.00
47000 Food	\$0.00	\$200,000.00	\$200,000.00	\$0.00	\$200,000.00	\$200,000.00
Total Books and Supplies	\$0.00	\$269,200.00	\$269,200.00	\$0.00	\$269,200.00	\$269,200.00
Services, Other Operating Expenses						
52000 Travel and Conferences	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00	\$200.00
53000 Dues and Memberships	\$0.00	\$400.00	\$400.00	\$0.00	\$400.00	\$400.00
55000 Operation and Housekeeping Services	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$0.00	\$2,690.38	\$2,690.38	\$0.00	\$2,690.00	\$2,690.00
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$72,700.00	\$72,700.00	\$0.00	\$72,700.00	\$72,700.00
Total Services, Other Operating Expenses	\$0.00	\$95,990.38	\$95,990.38	\$0.00	\$95,990.00	\$95,990.00
Capital Outlay						
64000 Equipment	\$0.00	\$14,000.00	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00
Total Capital Outlay	\$0.00	\$14,000.00	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00
Direct Support/Indirect Costs						
73500 Transfers of Indirect Costs - Interfund	\$0.00	\$24,418.00	\$24,418.00	\$0.00	\$24,418.00	\$24,418.00
Total Direct Support/Indirect Costs	\$0.00	\$24,418.00	\$24,418.00	\$0.00	\$24,418.00	\$24,418.00
Total Expenditures	\$0.00	\$665,513.38	\$665,513.38	\$0.00	\$680,494.00	\$680,494.00
Excess (Deficiency) of Revenues	\$0.00	(\$27,591.47)	(\$27,591.47)	\$0.00	(\$175,994.00)	(\$175,994.00)
Net Increase (Decrease) in Fund	\$0.00	(\$27,591.47)	(\$27,591.47)	\$0.00	(\$175,994.00)	(\$175,994.00)

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$8,425.42	\$477,081.24	\$485,506.66	\$0.00	\$478,260.92	\$478,260.92
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$14,421.85)	(\$14,421.85)	\$0.00	\$0.00	\$0.00
91300 Revolving Cash Account	\$0.00	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00
92001 Accounts Receivable Clearing	\$0.00	\$79,149.43	\$79,149.43	\$0.00	\$0.00	\$0.00
93100 Due From Other Funds	\$223.86	\$0.00	\$223.86	\$0.00	\$0.00	\$0.00
93200 Stores	\$0.00	\$10,601.37	\$10,601.37	\$0.00	\$0.00	\$0.00
Total Assets	\$8,649.28	\$552,710.19	\$561,359.47	\$0.00	\$478,260.92	\$478,260.92
Liabilities						
95010 Accounts Payable Clearing	\$0.00	\$3,524.80	\$3,524.80	\$0.00	\$0.00	\$0.00
96100 Due to Other Funds	\$8,649.28	\$0.00	\$8,649.28	\$0.00	\$0.00	\$0.00
Total Liabilities	\$8,649.28	\$3,524.80	\$12,174.08	\$0.00	\$0.00	\$0.00
Total Beginning Balance	\$0.00	\$549,185.39	\$549,185.39	\$0.00	\$478,260.92	\$478,260.92
Audit Adjustments and Restatements						
Auditor Adjustments						
97930 Audit Adjustments	\$0.00	(\$43,333.00)	(\$43,333.00)	\$0.00	\$0.00	\$0.00
Total Auditor Adjustments	\$0.00	(\$43,333.00)	(\$43,333.00)	\$0.00	\$0.00	\$0.00
Total Audit Adjustments and Restatements	\$0.00	(\$43,333.00)	(\$43,333.00)	\$0.00	\$0.00	\$0.00
Adjusted Beginning Balance	\$0.00	\$505,852.39	\$505,852.39	\$0.00	\$478,260.92	\$478,260.92
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$478,260.92	\$478,260.92	\$0.00	\$302,266.92	\$302,266.92
Total Assets	\$0.00	\$478,260.92	\$478,260.92	\$0.00	\$302,266.92	\$302,266.92
Total Ending Balance	\$0.00	\$478,260.92	\$478,260.92	\$0.00	\$302,266.92	\$302,266.92

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
Components of Ending Fund Balance						
Fund Balance, Nonspendable						
97200 Reserve for Encumbrances	\$0.00	\$111,796.51	\$111,796.51	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$0.00	\$111,796.51	\$111,796.51	\$0.00	\$0.00	\$0.00
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	\$0.00	(\$111,768.26)	(\$111,768.26)	\$0.00	(\$175,994.00)	(\$175,994.00)
97910 Beginning Fund Balance	\$0.00	\$549,185.39	\$549,185.39	\$0.00	\$478,260.92	\$478,260.92
97930 Audit Adjustments	\$0.00	(\$43,333.00)	(\$43,333.00)	\$0.00	\$0.00	\$0.00
Total Fund Balance, Unassigned	\$0.00	\$394,084.13	\$394,084.13	\$0.00	\$302,266.92	\$302,266.92
Budgetary and Other Accounts						
98100 Estimated Revenue	\$0.00	(\$561,403.77)	(\$561,403.77)	\$0.00	\$0.00	\$0.00
98200 Appropriations	\$0.00	\$645,580.56	\$645,580.56	\$0.00	\$0.00	\$0.00
98300 Encumbrances	\$0.00	(\$111,796.51)	(\$111,796.51)	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$0.00	(\$27,619.72)	(\$27,619.72)	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$478,260.92	\$478,260.92	\$0.00	\$302,266.92	\$302,266.92

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
140 Deferred Maintenance Fund						
Revenues						
LCFF Sources						
80910 LCFF Transfers - Current Year	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00
Total LCFF Sources	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00
Expenditures						
Books and Supplies						
43000 Materials and Supplies	\$8,500.00	\$0.00	\$8,500.00	\$0.00	\$0.00	\$0.00
Total Books and Supplies	\$8,500.00	\$0.00	\$8,500.00	\$0.00	\$0.00	\$0.00
Services, Other Operating Expenses						
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$1,100.00	\$0.00	\$1,100.00	\$0.00	\$0.00	\$0.00
58000 Professional/Consulting Services and Operating Expenditures	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00
Total Services, Other Operating Expenses	\$2,600.00	\$0.00	\$2,600.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$11,100.00	\$0.00	\$11,100.00	\$0.00	\$0.00	\$0.00
Excess (Deficiency) of Revenues	(\$1,100.00)	\$0.00	(\$1,100.00)	\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund	(\$1,100.00)	\$0.00	(\$1,100.00)	\$0.00	\$0.00	\$0.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$45,793.23	\$0.00	\$45,793.23	\$43,332.95	\$0.00	\$43,332.95
91110 Fair Value Adjustment to Cash in County Treasury	(\$1,360.28)	\$0.00	(\$1,360.28)	\$0.00	\$0.00	\$0.00
Total Assets	\$44,432.95	\$0.00	\$44,432.95	\$43,332.95	\$0.00	\$43,332.95
Total Beginning Balance	\$44,432.95	\$0.00	\$44,432.95	\$43,332.95	\$0.00	\$43,332.95
Adjusted Beginning Balance	\$44,432.95	\$0.00	\$44,432.95	\$43,332.95	\$0.00	\$43,332.95
Ending Balance						

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
140 Deferred Maintenance Fund						
Assets						
91100 Cash in County Treasury	\$43,332.95	\$0.00	\$43,332.95	\$43,332.95	\$0.00	\$43,332.95
Total Assets	\$43,332.95	\$0.00	\$43,332.95	\$43,332.95	\$0.00	\$43,332.95
Total Ending Balance	\$43,332.95	\$0.00	\$43,332.95	\$43,332.95	\$0.00	\$43,332.95
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	(\$2,200.00)	\$0.00	(\$2,200.00)	\$0.00	\$0.00	\$0.00
97910 Beginning Fund Balance	\$44,432.95	\$0.00	\$44,432.95	\$43,332.95	\$0.00	\$43,332.95
Total Fund Balance, Unassigned	\$42,232.95	\$0.00	\$42,232.95	\$43,332.95	\$0.00	\$43,332.95
Budgetary and Other Accounts						
98100 Estimated Revenue	(\$10,000.00)	\$0.00	(\$10,000.00)	\$0.00	\$0.00	\$0.00
98200 Appropriations	\$11,100.00	\$0.00	\$11,100.00	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$1,100.00	\$0.00	\$1,100.00	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$43,332.95	\$0.00	\$43,332.95	\$43,332.95	\$0.00	\$43,332.95

Budget Comparison Report
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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
210 Building Fund						
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$590.97	\$590.97	\$0.00	\$573.42	\$573.42
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$17.55)	(\$17.55)	\$0.00	\$0.00	\$0.00
Total Assets	\$0.00	\$573.42	\$573.42	\$0.00	\$573.42	\$573.42
Total Beginning Balance	\$0.00	\$573.42	\$573.42	\$0.00	\$573.42	\$573.42
Adjusted Beginning Balance	\$0.00	\$573.42	\$573.42	\$0.00	\$573.42	\$573.42
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$573.42	\$573.42	\$0.00	\$573.42	\$573.42
Total Assets	\$0.00	\$573.42	\$573.42	\$0.00	\$573.42	\$573.42
Total Ending Balance	\$0.00	\$573.42	\$573.42	\$0.00	\$573.42	\$573.42
Components of Ending Fund Balance						
Fund Balance, Nonspendable						
97200 Reserve for Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance, Unassigned						
97910 Beginning Fund Balance	\$0.00	\$573.42	\$573.42	\$0.00	\$573.42	\$573.42
Total Fund Balance, Unassigned	\$0.00	\$573.42	\$573.42	\$0.00	\$573.42	\$573.42
Budgetary and Other Accounts						
98300 Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$573.42	\$573.42	\$0.00	\$573.42	\$573.42

	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
251 Developer Fees Fund						
Revenues						
Other Local Revenues						
86810 Mitigation/Developer Fees	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
Total Other Local Revenues	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
Expenditures						
Services, Other Operating Expenses						
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
Total Services, Other Operating Expenses	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
Excess (Deficiency) of Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$33,229.00	\$33,229.00	\$0.00	\$32,241.94	\$32,241.94
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$987.06)	(\$987.06)	\$0.00	\$0.00	\$0.00
Total Assets	\$0.00	\$32,241.94	\$32,241.94	\$0.00	\$32,241.94	\$32,241.94
Total Beginning Balance	\$0.00	\$32,241.94	\$32,241.94	\$0.00	\$32,241.94	\$32,241.94
Adjusted Beginning Balance	\$0.00	\$32,241.94	\$32,241.94	\$0.00	\$32,241.94	\$32,241.94
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$32,241.94	\$32,241.94	\$0.00	\$32,241.94	\$32,241.94
Total Assets	\$0.00	\$32,241.94	\$32,241.94	\$0.00	\$32,241.94	\$32,241.94
Total Ending Balance	\$0.00	\$32,241.94	\$32,241.94	\$0.00	\$32,241.94	\$32,241.94

Budget Comparison Report
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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
251 Developer Fees Fund						
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97910 Beginning Fund Balance	\$0.00	\$32,241.94	\$32,241.94	\$0.00	\$32,241.94	\$32,241.94
Total Fund Balance, Unassigned	\$0.00	\$32,241.94	\$32,241.94	\$0.00	\$32,241.94	\$32,241.94
Budgetary and Other Accounts						
98100 Estimated Revenue	\$0.00	(\$5,000.00)	(\$5,000.00)	\$0.00	\$0.00	\$0.00
98200 Appropriations	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$32,241.94	\$32,241.94	\$0.00	\$32,241.94	\$32,241.94

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
350 County School Facilities Fund - New Construction						
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$11.07	\$11.07	\$0.00	\$10.74	\$10.74
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$0.33)	(\$0.33)	\$0.00	\$0.00	\$0.00
Total Assets	\$0.00	\$10.74	\$10.74	\$0.00	\$10.74	\$10.74
Total Beginning Balance	\$0.00	\$10.74	\$10.74	\$0.00	\$10.74	\$10.74
Adjusted Beginning Balance	\$0.00	\$10.74	\$10.74	\$0.00	\$10.74	\$10.74
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$10.74	\$10.74	\$0.00	\$10.74	\$10.74
Total Assets	\$0.00	\$10.74	\$10.74	\$0.00	\$10.74	\$10.74
Total Ending Balance	\$0.00	\$10.74	\$10.74	\$0.00	\$10.74	\$10.74
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97910 Beginning Fund Balance	\$0.00	\$10.74	\$10.74	\$0.00	\$10.74	\$10.74
Total Fund Balance, Unassigned	\$0.00	\$10.74	\$10.74	\$0.00	\$10.74	\$10.74
Total Components of Ending Fund Balance	\$0.00	\$10.74	\$10.74	\$0.00	\$10.74	\$10.74

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
351 County School Facilities Fund - Modernization						
<u>Revenues</u>						
Other State Revenues						
85450 School Facilities Apportionments	\$0.00	\$292,460.00	\$292,460.00	\$0.00	\$0.00	\$0.00
Total Other State Revenues	\$0.00	\$292,460.00	\$292,460.00	\$0.00	\$0.00	\$0.00
Other Local Revenues						
86600 Interest	\$0.00	\$1,650.00	\$1,650.00	\$0.00	\$0.00	\$0.00
Total Other Local Revenues	\$0.00	\$1,650.00	\$1,650.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$0.00	\$294,110.00	\$294,110.00	\$0.00	\$0.00	\$0.00
<u>Expenditures</u>						
Services, Other Operating Expenses						
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00
Total Services, Other Operating Expenses	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00
Capital Outlay						
62000 Buildings and Improvement of Buildings	\$0.00	\$112,901.00	\$112,901.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	\$0.00	\$112,901.00	\$112,901.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$0.00	\$113,401.00	\$113,401.00	\$0.00	\$0.00	\$0.00
Excess (Deficiency) of Revenues	\$0.00	\$180,709.00	\$180,709.00	\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund	\$0.00	\$180,709.00	\$180,709.00	\$0.00	\$0.00	\$0.00
<u>Beginning Balance</u>						
Assets						
91100 Cash in County Treasury	\$0.00	\$138,247.57	\$138,247.57	\$0.00	\$314,849.96	\$314,849.96
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$4,106.61)	(\$4,106.61)	\$0.00	\$0.00	\$0.00
Total Assets	\$0.00	\$134,140.96	\$134,140.96	\$0.00	\$314,849.96	\$314,849.96
Total Beginning Balance	\$0.00	\$134,140.96	\$134,140.96	\$0.00	\$314,849.96	\$314,849.96

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
351 County School Facilities Fund - Modernization						
Adjusted Beginning Balance	\$0.00	\$134,140.96	\$134,140.96	\$0.00	\$314,849.96	\$314,849.96
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$314,849.96	\$314,849.96	\$0.00	\$314,849.96	\$314,849.96
Total Assets	\$0.00	\$314,849.96	\$314,849.96	\$0.00	\$314,849.96	\$314,849.96
Total Ending Balance	\$0.00	\$314,849.96	\$314,849.96	\$0.00	\$314,849.96	\$314,849.96
Components of Ending Fund Balance						
Fund Balance, Nonspendable						
97200 Reserve for Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	\$0.00	\$361,418.00	\$361,418.00	\$0.00	\$0.00	\$0.00
97910 Beginning Fund Balance	\$0.00	\$134,140.96	\$134,140.96	\$0.00	\$314,849.96	\$314,849.96
Total Fund Balance, Unassigned	\$0.00	\$495,558.96	\$495,558.96	\$0.00	\$314,849.96	\$314,849.96
Budgetary and Other Accounts						
98100 Estimated Revenue	\$0.00	(\$294,110.00)	(\$294,110.00)	\$0.00	\$0.00	\$0.00
98200 Appropriations	\$0.00	\$113,401.00	\$113,401.00	\$0.00	\$0.00	\$0.00
98300 Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$0.00	(\$180,709.00)	(\$180,709.00)	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$314,849.96	\$314,849.96	\$0.00	\$314,849.96	\$314,849.96

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
356 County School Facilities Fund - Full- Day Kinder Facilities Program						
Revenues						
Other State Revenues						
85450 School Facilities Apportionments	\$0.00	\$292,460.00	\$292,460.00	\$0.00	\$0.00	\$0.00
Total Other State Revenues	\$0.00	\$292,460.00	\$292,460.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$0.00	\$292,460.00	\$292,460.00	\$0.00	\$0.00	\$0.00
Expenditures						
Capital Outlay						
62000 Buildings and Improvement of Buildings	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00
Excess (Deficiency) of Revenues	\$0.00	\$192,460.00	\$192,460.00	\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund	\$0.00	\$192,460.00	\$192,460.00	\$0.00	\$0.00	\$0.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$0.00	\$0.00	\$0.00	\$192,460.00	\$192,460.00
Total Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$192,460.00	\$192,460.00
Total Beginning Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$192,460.00	\$192,460.00
Adjusted Beginning Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$192,460.00	\$192,460.00
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$192,460.00	\$192,460.00	\$0.00	\$192,460.00	\$192,460.00
Total Assets	\$0.00	\$192,460.00	\$192,460.00	\$0.00	\$192,460.00	\$192,460.00
Total Ending Balance	\$0.00	\$192,460.00	\$192,460.00	\$0.00	\$192,460.00	\$192,460.00
Components of Ending Fund Balance						

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
356 County School Facilities Fund - Full- Day Kinder Facilities Program						
<u>Fund Balance, Nonspendable</u>						
97200 Reserve for Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Total Fund Balance, Nonspendable</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Fund Balance, Unassigned</u>						
97900 Undesignated/Unappropriated	\$0.00	\$192,460.00	\$192,460.00	\$0.00	\$0.00	\$0.00
97910 Beginning Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$192,460.00	\$192,460.00
<u>Total Fund Balance, Unassigned</u>	\$0.00	\$192,460.00	\$192,460.00	\$0.00	\$192,460.00	\$192,460.00
<u>Budgetary and Other Accounts</u>						
98300 Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Total Budgetary and Other Accounts</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Total Components of Ending Fund Balance</u>	\$0.00	\$192,460.00	\$192,460.00	\$0.00	\$192,460.00	\$192,460.00

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
510 Bond Interest & Redemption Fund - #1						
Revenues						
Other Local Revenues						
86110 Voted Indebtedness Levies, Secured Roll	\$0.00	\$160,650.00	\$160,650.00	\$0.00	\$165,650.00	\$165,650.00
86600 Interest	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
Total Other Local Revenues	\$0.00	\$163,650.00	\$163,650.00	\$0.00	\$165,650.00	\$165,650.00
Total Revenues	\$0.00	\$163,650.00	\$163,650.00	\$0.00	\$165,650.00	\$165,650.00
Expenditures						
Other Outgo						
74330 Bond Redemptions	\$0.00	\$60,000.00	\$60,000.00	\$0.00	\$65,000.00	\$65,000.00
74340 Bond Interest and Other Service Charges	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Other Outgo	\$0.00	\$160,650.00	\$160,650.00	\$0.00	\$165,650.00	\$165,650.00
Total Expenditures	\$0.00	\$160,650.00	\$160,650.00	\$0.00	\$165,650.00	\$165,650.00
Excess (Deficiency) of Revenues	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$447,852.27	\$447,852.27	\$0.00	\$437,548.94	\$437,548.94
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$13,303.33)	(\$13,303.33)	\$0.00	\$0.00	\$0.00
Total Assets	\$0.00	\$434,548.94	\$434,548.94	\$0.00	\$437,548.94	\$437,548.94
Total Beginning Balance	\$0.00	\$434,548.94	\$434,548.94	\$0.00	\$437,548.94	\$437,548.94
Adjusted Beginning Balance	\$0.00	\$434,548.94	\$434,548.94	\$0.00	\$437,548.94	\$437,548.94
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$437,548.94	\$437,548.94	\$0.00	\$437,548.94	\$437,548.94

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	2022 - 2023 Working Thru 6/30/2023			2023 - 2024 Working Thru 7/1/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
510 Bond Interest & Redemption Fund - #1						
Total Assets						
Total Ending Balance	\$0.00	\$437,548.94	\$437,548.94	\$0.00	\$437,548.94	\$437,548.94
	\$0.00	\$437,548.94	\$437,548.94	\$0.00	\$437,548.94	\$437,548.94
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00
97910 Beginning Fund Balance	\$0.00	\$434,548.94	\$434,548.94	\$0.00	\$437,548.94	\$437,548.94
Total Fund Balance, Unassigned	\$0.00	\$440,548.94	\$440,548.94	\$0.00	\$437,548.94	\$437,548.94
Budgetary and Other Accounts						
98100 Estimated Revenue	\$0.00	(\$163,650.00)	(\$163,650.00)	\$0.00	\$0.00	\$0.00
98200 Appropriations	\$0.00	\$160,650.00	\$160,650.00	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$0.00	(\$3,000.00)	(\$3,000.00)	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$437,548.94	\$437,548.94	\$0.00	\$437,548.94	\$437,548.94

3. Open Public Hearing on 2023-2024 Districts General Fund Excess Reserve

3.1 Open for Public Questions and Comments

2023-24 Budget Attachment

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties..

Form Fund

01	General Fund/County School Service Fund		2023-24 Budget
17	Special Reserve Fund for Other Than Capital Outlay Projects	Form 01 Form 17	\$5,211,433.04
			\$0.00
	Total Assigned and Unassigned Ending Fund Balances		
	District Standard Reserve Level		\$5,211,433.04
	Less District Minimum Recommended Reserve for Economic Uncertainties	Form 01CS Line 10B-4 Form 01CS Line 10B-7	4%
	Remaining Balance to Substantiate Need		\$358,633.28
	Substantiation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Uncertainties		\$4,852,799.76

\$4,852,799.76
Amount

[illegible]

4. Open Public Hearing on the Local Control Accountability Plan (LCAP) 2023 - 2024

4.1 Open for Public Questions and Comments

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Tipton Elementary School District

CDS Code: 54 72215 6054431

School Year: 2023-24

LEA contact information:

Cherie Solian

Principal

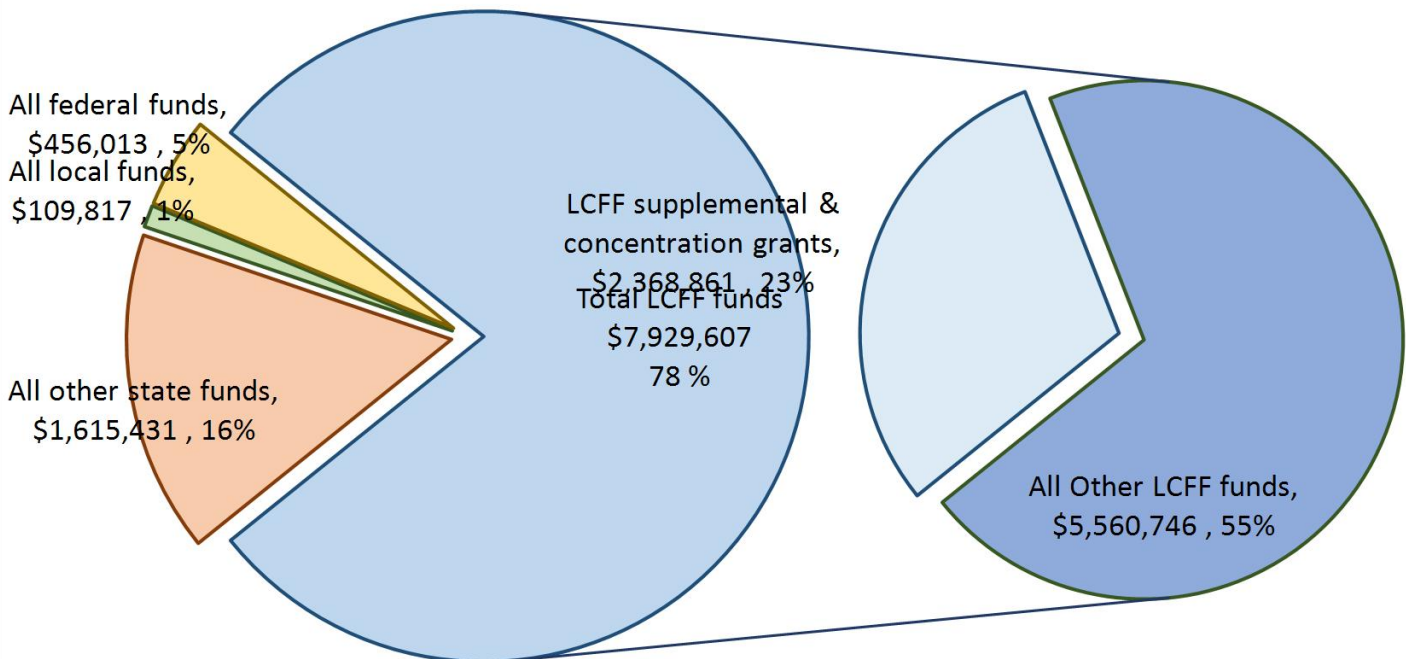
csolian@tipton.k12.ca.us

(559)752-4213

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2023-24 School Year

Projected Revenue by Fund Source

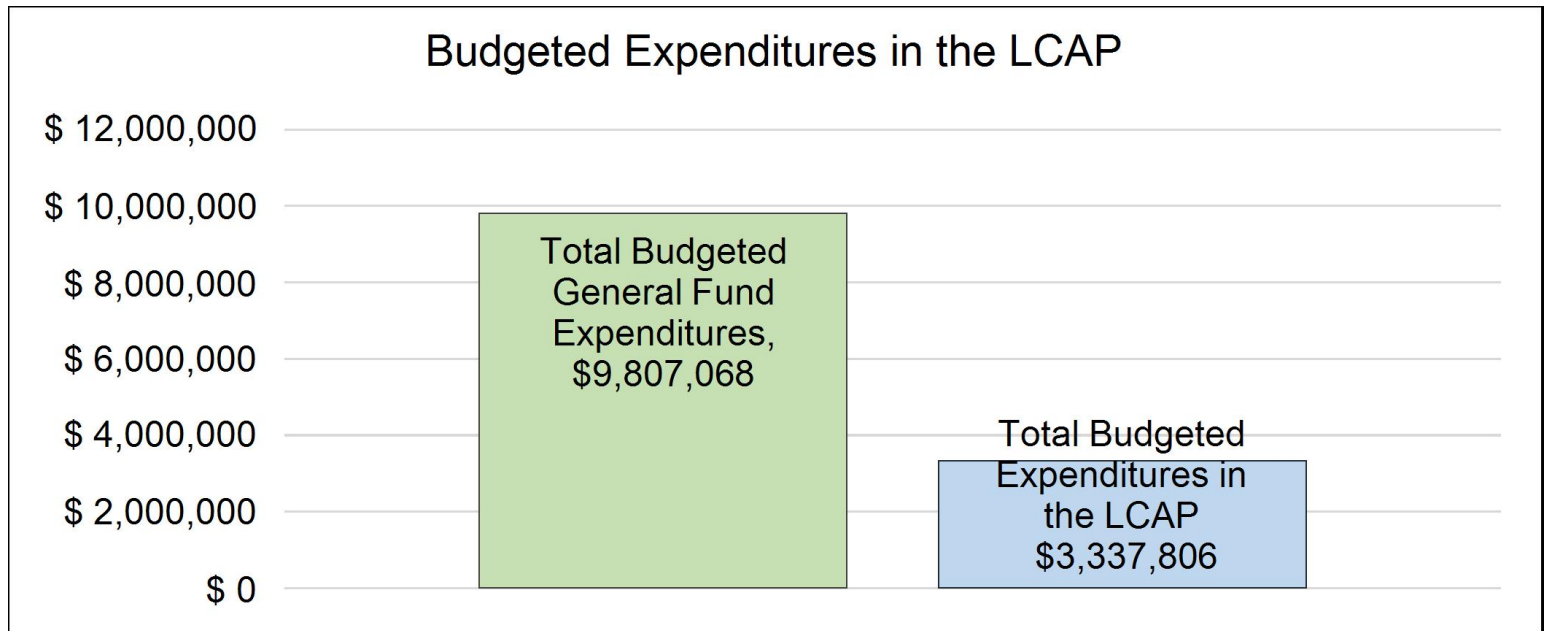


This chart shows the total general purpose revenue Tipton Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Tipton Elementary School District is \$10,110,868, of which \$7,929,607 is Local Control Funding Formula (LCFF), \$1,615,431 is other state funds, \$109,817 is local funds, and \$456,013 is federal funds. Of the \$7,929,607 in LCFF Funds, \$2,368,861 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Tipton Elementary School District plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Tipton Elementary School District plans to spend \$9,807,068 for the 2023-24 school year. Of that amount, \$3,337,806 is tied to actions/services in the LCAP and \$6,469,262 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

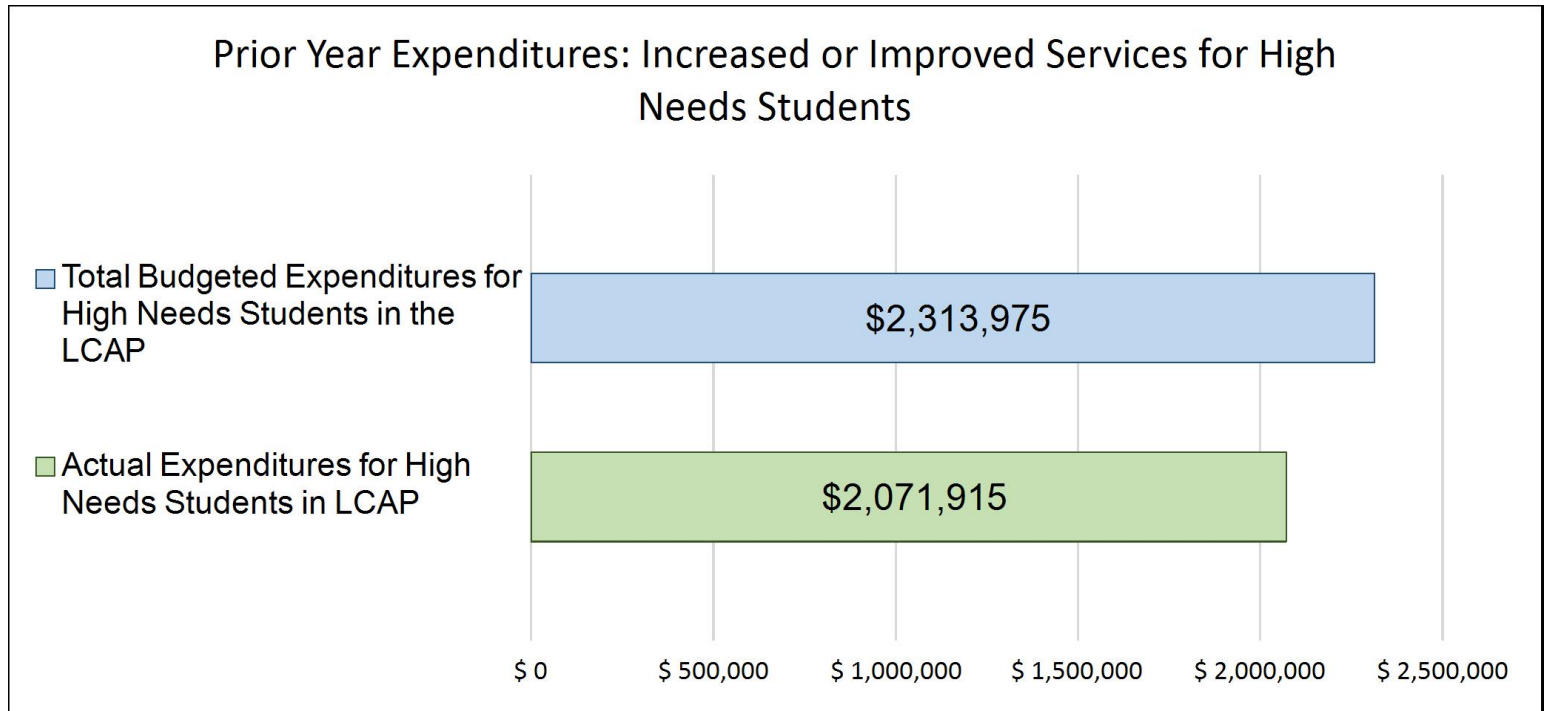
Most teachers, administrator, classified staff salaries and benefits, purchase of state adopted curriculum and materials, maintenance, cafeteria, and transportation costs.

Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Tipton Elementary School District is projecting it will receive \$2,368,861 based on the enrollment of foster youth, English learner, and low-income students. Tipton Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Tipton Elementary School District plans to spend \$2,828,636 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Tipton Elementary School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Tipton Elementary School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, Tipton Elementary School District's LCAP budgeted \$2,313,975 for planned actions to increase or improve services for high needs students. Tipton Elementary School District actually spent \$2,071,915 for actions to increase or improve services for high needs students in 2022-23.

Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

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

Plan Summary [2023-24]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

The Tipton Elementary School’s community treasures each of our students. Our commitment to each child is to provide an educational experience that promotes their academic progress in meeting or exceeding state grade level standards. Tipton Elementary is the main hub of the community. The school is a safe, caring place for all students. Currently, Tipton’s student enrollment consists of 519 students with a 93.64% Latino population 4.24% white, 0.39% Black/African American and 1.35% Asian. 335 students were identified as English Learners. of which 97% are Spanish speakers. Tipton Elementary is a Provision II school and all students receive a free breakfast and lunch. 5.02% of the school's student population is homeless and 0.96% of the school's population is foster youth.

All staff at Tipton Elementary is committed to providing each student with learning opportunities that optimizes their potential. Students are held to high expectations and the staff works toward providing an instructional program that is aligned to the Common Core Standards in all areas of the curriculum. With the exception of one teacher, our teaching staff is fully credentialed and possess the training and certification to work with second-language students.

Tipton Elementary School’s philosophy of education is to provide a continuation of essential learning. It is our ultimate goal to supply each student with the basic facts, critical thinking skills and experiences to engage today’s complex society. Our goal is to guide our youth in becoming self-sufficient individuals, mentally, physically and morally so that they can meet the demands of our rapidly changing world. It is essential to instill in each student the importance of individual worth and to create a positive self-image through development in initiative, resourcefulness, and responsibility.

All parents are encouraged to become informed and actively involved. We invite everyone to attend our Back-to- school Night, Parent educational meetings facilitated by our parent liaison, kindergarten orientations, Open House, parent engagement nights facilitated by grade-level teams, informational meetings, and student performances throughout the year. We encourage parents and community members to

volunteer in classrooms, and become members of our school committees (SSC, ELAC and PSO). Parents are aware that students are expected to demonstrate achievement of knowledge and skills on school, district, and state performance standards.

Our parent liaison serves to meet with and collaborate with the community to identify needs. The liaison will seek to connect families with services to support and enrich the lives of our students. She serves as a liaison between teachers, parents, students, support staff, and the community regarding educational programs, services and various student issues; assist in coordinating and arranging various programs and services to meet the needs of students.

Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

SB 98 and AB 130 suspended the reporting of performance indicators in the 2020 Dashboard and the 2021 Dashboard. Therefore, for the 2022 Dashboard, there is only one year of data available. This means only status is displayed on the 2022 Dashboard, but change is not. While the instructions for this section refer to colors on the Dashboard, there are no colors provided on the 2022 Dashboard. Instead, status will be reflected using status bars (look like cell phone bars) that range from "very low" to "very high".

Dashboard data from 2022-2023 indicates in math students decreased 15.4 points toward standard in ELA and we decreased 25.3 points toward standard in math. Our English learners decreased 47.3 points toward standard in math and 46.3 points in ELA. Our chronic absenteeism increased 21.6%. Based on local data benchmark from 2022-2023 TESD had some success in the area of mathematics with an increase of 6.82%. Based on local data benchmark from 2022 to 2023 TESD had some success in the area of English with increased achievement by 10%. 2023 End of Year Data- 49.21% of K-2 students measured at or above proficiency in DRA.

Only below grade level students (based on mid-year STAR Reading below grade level performance) were administered the DRA in 3rd-5th grade. 29.45% of 3rd-5th below grade level students (48 out of 163 students) scored near or below grade level on the End of Year DRA. Based on STAR Reading data, students at grade level or above grade level increased in grades 2nd through 8th. In order to further increase success, TESD provided additional instructional aides to provide Tier II interventions for students that were performing below grade level. Interventions were targeted to what specific skills students weren't performing at grade level. These 6 week long interventions showed three to six months of growth for most students grades 3rd-5th in reading as measured by DRA and running records. For the 2023-2024 school year the district will continue to increase achievement levels by providing tier 2 interventions in grades 3rd-8th grade. The district also began to have conversations about equitable grading practices in 6th-8th grade. There has been an increase in parent involvement. Parents have expressed their wishes for building up a stronger parent community in partnership with the school. As teachers engage in the MTSS investigation, they have identified the need to increase student language development and have made ELD a focal point for our MTSS initiative. This year the MTSS team has worked to secure protected designated ELD time, protected core instruction time, and also integrating tier 2 intervention time for the 2023-2024 school year via a master schedule.

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

SB 98 and AB 130 suspended the reporting of performance indicators in the 2020 Dashboard and the 2021 Dashboard. Therefore, for the 2022 Dashboard, there is only one year of data available. This means only status is displayed on the 2022 Dashboard, but change is not. While the instructions for this section refer to colors on the Dashboard, there are no colors provided on the 2022 Dashboard. Instead, status will be reflected using status bars (look like cell phone bars) that range from "very low" to "very high".

There were no student groups performing two or more levels below the performance of the "All Students" group on any 2022 Dashboard Indicators.

Chronic Absenteeism is an area that needs significant improvement for all students. Our chronic absenteeism increased 21.6%. Dashboard indicator shows an overall 24.7% of all students are absent from school 10% or more of the school year. All students are in the Very High indicator. There are four student groups identified in the VERY HIGH category: English learners (22%), Hispanic (24.4%), Homeless (27.8%), and Socioeconomically disadvantaged (26.1%).

Steps taken to address chronic absenteeism:

TIER 1

When any student fails to have unsatisfactory attendance (this includes but is not limited to three consecutive absences, or excessive absences or tardies within the school year)

Re-engagement Strategies:

1. Parent is contacted by phone or in-person and build a better understanding for causes of absences
2. Offer assistance with barriers causing a lack of attendance, including connecting families to community agencies for access or counseling support
3. Check-in/Check-out system implemented (student is connected with adult on campus to check-in with at least once a week)

TIER 2

When any student continues to have unsatisfactory attendance (this includes but is not limited to three additional absences, or additional excessive absences or tardies within the school year) without reasons or prior approval

Re-engagement Strategies:

1. Continue offering assistance with community resources
2. Phone call or meeting with parents to review academic impact
3. Student may be required to participate in additional tutoring
4. Close monitoring of student attendance by attendance clerk and principal
5. Student Attendance Review Team (SART) will meet with parents to determine necessary referrals to School Counselor, Family Social Worker, School Psychologist, Resource Teacher, and/or District Nurse. A formal attendance plan is put in place to outline expectations and requirements

TIER 3

When any student continues to fail to improve attendance

Re-engagement Strategies:

1. Parent meeting with administration
2. Administration, school psychologist, family social worker, resource teacher, and/or counselor may conduct a Home Visit
3. Referral to appropriate additional community service agencies
4. May result in a Student Attendance Review Board (SARB) meeting

Next Steps:

Based on feedback from educational partners from our SSC, ELAC, Collective Bargaining Unit, Classified staff, staff meetings, LCAP surveys

Continue to prioritize safety- conduct safety assessment

Continue to address social and emotional needs- Bring a positive school climate to the top of our priority list

New need based on chronic absenteeism- Write a comprehensive attendance plan

Provide professional development for staff who monitor attendance

Continue to provide parent engagement opportunities

Continue to provide professional development in designated ELD

Continue to provide professional development in math interventions

Continue to provide professional development in writing

New need based on Chronic absenteeism- Engage with Porterville District Attorney for broken SARB contracts

Continue to collect data on student engagement in first instruction through the MTSS process

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

Tipton Elementary school is focused on improving these metrics:

Decrease ELA and Math distance from standard on the CAASPP for all students

Increase the number of EL students reclassified.

Increase the percent of EL students who are making progress towards English language proficiency.

Improve pupil attendance and reduce the chronic absentee rate.

In order to achieve these goals we will be implementing the following actions:

* Provide highly qualified highly trained staff in all TK-8 classrooms with a teacher to pupil ratio of less than or equal to 24:1. Small class sizes allow our teachers to build quality relationships with our students and to develop a deeper understanding of their individual needs.

- * Provide a systemic reading and math intervention support for students who are performing below grade level with the purpose of accelerating student learning and closing the achievement gap.
 - * Provide a social worker to assist with establishing a positive school climate and increase our capacity for family outreach and student support.
 - * Provide additional School Psychologist hours to assist with increasing student attendance and decreasing the truancy rate.
- To assist with establishing a positive school climate, parent outreach, and implementation of the SART and SARB process. Write and implement comprehensive attendance plan. Implementation of attendance incentive plan. Address staff attendance. Collect data on student engagement in the classroom. Introduce culture and climate of the school and build capacity in staff to improve these elements.
- * Provide expanded learning recovery opportunities through tutoring.
 - * Use strategic and intentional, intervention student grouping to target essential skills for students to access content standards.
 - * Use of consistent progress monitoring through formative and summative assessments to help guide instruction for learning recovery.
- Provide additional professional development opportunities for staff.
Provide extra release time for planning.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

N/A

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

N/A

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

N/A

Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

Tipton Elementary School District has a multifaceted approach to ensure that all of our school community educational partners are informed and consulted. There is an ongoing dialogue with CTA, CSEA, SELPA, the principal and other administration about the LCAP planning and implementation process. This includes discussions during leadership meetings with teachers and School Site Council meetings. Parents participate in committee meetings and provide feedback through these meetings as well as the ELAC and School Site Council. Our School Site Council is composed of parent representatives from each of our unduplicated pupil groups as well as TESD staff which include administration, teachers, and paraprofessionals. Our SSC serves as our PAC for LCAP planning. All ELAC and SSC meetings have discussions around school-wide data and the role of the LCAP in the achievement of unduplicated pupils. These quarterly meetings that include representatives from a variety of educational partner groups have played a vital role in the development of the plan and the changes that are being implemented. CTA and CSEA members, along with certificated, classified, management, contracted TCOE contracted employees, parents, and students were invited to participate in an LCAP survey. School administration and staff reach out to the greater community by attending and presenting at the Tipton Town Council and the local Kiwanis meetings. Additionally, our parent liaison provided parent meetings. Our goal is to ensure that all of the voices of Tipton are heard and reflected in the direction of our school.

A Title I meeting was held on 8/23/22 during the evening to share the following topics with the Tipton Community: certificated salaries, entitlement budgets, the Parent Liaison role, services (Web Based Programs), professional development offered to staff, Summer School, ELO-P program, extended day, and current student data. Through the analysis of state and local assessments, it was determined that English language students underperformed when compared to other sub groups and school-wide average, especially in mathematics. It has been determined locally that small group support and a tiered system of intervention with differentiated instruction would be the best strategy to support unduplicated student groups. This includes support from instructional aides who deliver intervention and language support. We have shared these findings with our educational partners which include School Site Council, staff, and the leadership cohort. Community members listened to the Title I information and then shared out opinions of how resources should be shared for students.

A variety of meetings were held throughout the school year with our educational partners, CTA, CSEA, the principal, and parents. Meetings were held on October 12, 2022, December 14, 2022, February 22, 2023, March 22, 2023, and May 24, 2023. SELPA meetings were held on August 29, 2022, October 3, 2022, November 7, 2022, December 5, 2022, February 6, 2023, March 6, 2023, and April 11, 2023. Surveys were given to students and staff on March 17, 2023. Surveys were sent home for parents on April 27, 2023.

A summary of the feedback provided by specific educational partners.

Title I meeting feedback:

Parents expressed gratitude for teachers. Parents feel that the volunteer, fingerprint process to be cost-free. Parents want to have activities at the school that reflect the Latino culture by adding culturally relevant food and music. They would like to spend more time on the school campus to attend celebrations and assemblies. Parents want students to have more academic supports and extracurricular options.

ELAC feedback:

The ELAC committee wants improvement in student achievement in ELA and math for English learners, specifically in writing in the primary grades and mathematics in the upper grades. The committee is concerned about the English learner data. The committee wants alignment of MTSS and professional development to focus on integrated and designated English Language Development (ELD). The committee wants to get Latino Literacy off the ground so that parent involvement will increase in 2023-2024. They want parent participation to be required. The superintendent will respond with a written note to any questions or concerns that are shared the committee.

SSC feedback:

SSC is pleased with student experiences with the ELO-P funding. The SSC committee would like for our teachers to continue with training in ELD. The committee wants to understand how to support their students in the area of writing. The committee wants teachers to have training in teaching writing. SSC continues to be concerned that English learners are not performing as well as their English only counterparts. Extra intervention support is needed for this student group. In reviewing the Comprehensive School Wide Safety plan, the committee is concerned that parents do not always have information incidents that are occurring at the school. The safety plan needs to be reviewed frequently so that all staff and students are aware of procedures and responsibilities. The superintendent will respond with a written note to any questions or concerns that are shared the committee.

Other administrator feedback:

Continue to address high chronic absenteeism and safety concerns.

Safety and Connectedness Survey-Collective bargaining unit feedback- Certificated

96% agree or strongly agree that Tipton Elementary is a supportive and inviting place for students to learn.

96% agree or strongly agree that Tipton Elementary promotes academic success for all students, including English learners and students with special needs.

94% agree or strongly agree that Tipton Elementary emphasizes helping students academically when they need it.

84% agree or strongly agree that Tipton Elementary provides adequate counseling and support services for students.

84% agree or strongly agree that Tipton Elementary emphasizes teaching lessons in ways relevant to students.

84% agree or strongly agree that Tipton Elementary is a supporting and inviting place for staff to work.

68% agree or strongly agree that Tipton Elementary promotes trust and collegiality among staff.

76% agree or strongly agree that Tipton Elementary gives all students equal opportunities for students to participate in numerous extracurricular and enrichment activities

80% agree or strongly agree that Tipton Elementary emphasizes using instructional materials that reflect the culture or ethnicity of its students.

48% agree or strongly agree that Tipton Elementary has staff examine their own cultural biases through professional development or other processes.

62% agree or strongly agree that Tipton Elementary considers closing the racial/ethnic achievement gap a high priority.

76% agree or strongly agree that Tipton Elementary has high expectations for all students, regardless of their race, ethnicity, or nationality.

84% agree or strongly agree that The principal handles discipline problems fairly.

90% agree or strongly agree that Tipton Elementary is a safe place for students.

80% agree or strongly agree that Tipton Elementary is a safe place for staff.
92% agree or strongly agree that adults who work at the school believe that every student can be a success
72% agree or strongly agree that adults who work at the school support and treat each other with respect
92% agree or strongly agree that adults who work at the school make it clear that bullying will not be tolerated.
84% agree or strongly agree that adults who work at the school, encourage students to understand how others think and feel.

Comments, Concerns and Complaints- CSEA members- Classified

Instructional aides expressed that students need more structure because student behavior seems to be deteriorating. They have also expressed that it is very difficult to get duty times covered. The cafeteria is the location where behavior issues happen in the upper grades. They want to have more support for student behaviors.

LCAP Survey for Students:

204 Students- 17% Fifth Grade, 22.1% Sixth Grade, 25.5% Seventh Grade, 34.8% Eighth Grade

Students reported that the top ways to get students interested in school: increase extracurricular activities, provide academic supports that support students' individual needs, and provide more counseling hours and social emotional supports. Ways to make school a better place for students to learn: provide social emotional learning, provide extra curricular activities, implement positive culture programs, and provide safety officers at the school site. Ways to make common core lessons better for students: technology supports, training for teachers, and more planning time for site staff. Sixty-seven percent of students strongly agree or agree that students are earning good grades. Sixty nine percent strongly agree or agree that the school has good attendance. Sixty seven percent strongly agree or agree that Tipton Elementary encourages parent participation. Tipton Elementary can improve attendance by making learning fun or having fun activities at school. Help students to be motivated to come to school by giving attendance rewards and not having to listen to the teachers talking for long periods of time. Tipton Elementary can get more parent involvement by communicating more with parents. Get information about parents work hours so that they can attend school events. Maybe teachers can give students extra credit when their parents attend.

LCAP Survey for Staff:

Twenty nine staff members participated in the LCAP survey. Ninety percent of participants reported that they had considerable or some knowledge of budget information. Teachers reported that they would like professional development in the area of academic supports for struggling students, stronger academic programs, and more planning time for site staff. Fifty nine percent of staff shared that they have considerable or some knowledge of how our school budget supports continuous school improvement. It was reported to increase student achievement: provide academic supports for struggling students, provide more enrichment during summer, smaller class sizes, and more planning time for teachers. Ways to increase student engagement: increase extra curricular activities, increase academic supports that meet individual student needs, and provide more counseling hours for students. Ways to improve school climate: increase social emotional learning, implement positive culture programs, and increase extra curricular activities. Ways to increase parent involvement: parent resource center, parent education/parent leadership collaboration, opportunities for parents to volunteer at the school. For basic services, 65.6% of the staff indicated teacher support and recruitment, and selection is a priority. 55.2% indicated access to teaching material and textbooks is needed and 51.7% indicated school safety.

89.7% agree or strongly agree that the school has established a clear, coherent vision of what students should know. 85.2% report the school effectively supports professional development to facilitate all students achieving the academic standards. 72.4% of the staff say that students are aware of the standards and expected performance levels for each content area. 93.1% indicate that students use technology in class to assist them in achieving the academic standards. 79.3% indicated that assessment data is analyzed and used to make instructional decisions. 86.2% report that the school has an effective system to monitor all students' progress toward meeting the academic standards. 69% indicate the school implements academic support programs to ensure that students are meeting all requirements. 65.5% report having adequate curriculum. 65.5% also indicate that the school's instructional practices and activities facilitate access and success for diverse student needs. 65.5% of staff believe that the school ensures that the parents understand student achievement as measured by the academic standards. 86.2% say the school demonstrates caring, concern, and high expectations for students in an environment that honors individual differences and is conducive to learning. 72.4% of staff say that the school has an atmosphere of trust, respect and professionalism. Sixty nine percent of the staff indicate that the school offers adequate services, including referral services, to support students in areas such as health, career, and personal counseling, and academic assistance. 82.8 % report that the staff positively embraces diversity. 89.6% of the 29 staff members report that the school is safe for students and 86.2% report that the school campus is safe for staff. 72.4% indicate that the school facilities are kept clean. 79.3% of staff feel that the school is a place where the staff members feel that they "belong".

LCAP Summary for Parents/Community Members (123 participants):

63% Understanding how the school budget supports continuous school improvement:

Student Achievement as measured by assessment data, college readiness, and language proficiency:

42% of parents want academic supports for struggling students and 41% want stronger academic programs

Student Engagement as measured by student attendance and chronic absenteeism

54% want an increase in extra curricular activities and 51% want academic support that meet individual student needs

School Climate: Top three was to make the school a better place to learn

54% of parents want social emotional learning and 51% want extra curricular activities and 37.4% positive culture programs

Parent Involvement Measures

51% want a parent resource center and 47% of parents want school/family communication

Implementation of Designated and Integrated English Language Development

27% designated intervention instruction

24% more extended learning time for students

SELPA:

No feedback given.

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

Based on educational partner input, TESD will provide professional development in the areas of writing, math, and English language development. In response to the request for more opportunities in academic support, TESD will provide tutoring to students in the areas of math and ELA. Foster Youth, homeless, and English learners will have priority in tutoring sessions. TESD will continue in providing access to technology for students. In order to provide as much communication as possible for the community, TESD will update current events on a school marquee, and teacher correspondence with families will increase via parent communication using Parent Square. To support social and emotional health, continued psychological services will be provided on campus for an increased number of days of the week. Both physical and emotional safety will be addressed with positive culture programs and strengthened security measures. Additionally, a 13 week program (Why Try) for 5th grade students will be provided by a social emotional learning specialist. TESD community and educational partners have prioritized campus safety as crucial for students to be able to focus on their attendance as well as provided a secure environment for students to develop socially and emotionally.

Goals and Actions

Goal

Goal #	Description
1	Improve student achievement in English Language Arts, Math and increased academic achievement for all English Learners. (Priorities 1, 2, 4, 7 and 8)

An explanation of why the LEA has developed this goal.

Our commitment to each child is to provide an educational experience that promotes their academic progress in distance from standard. After reviewing the results of the spring 2023 California Dashboard and our local assessments our unduplicated students continue to be below standard. The data show that there is a difference in distance from standard for students overall and English learners. English learners have a larger distance from standard in both English Language Arts and math. TESD will strive to make sure that all students will be able to demonstrate the knowledge and skill necessary for students to be on track for college and career readiness at their grade level. Therefore, this goal is in the commitment to having all students reach Standard Met.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
California Assessment of Student Performance and Progress (CAASPP) System - ELA	2018-2019 -14.9 points from standard 2018-2019 EL Students -23.3 points from standard	Data not available for 2020-2021 2022 Dashboard Data • 30.3 points from standard EL Students - 38.1 points from standard	2022 Dashboard Data • 30.3 points from standard EL Students - 38.1 points from standard		<ul style="list-style-type: none"> • 6.5 from standard • 12.1 from standard for EL Students
California Assessment of Student Performance and	2018-2019 -42.8 points from standard	Data not available for 2020-2021 2022 Dashboard Data	2022 Dashboard Data • 67.9 points from standard		<ul style="list-style-type: none"> • 28.4 from standard

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Progress (CAASPP) System - MATH	2018-2019 EL Students -47.6 points from standard	<ul style="list-style-type: none"> 67.9 points from standard EL Students -73.5 points from standard	EL Students -73.5 points from standard		<ul style="list-style-type: none"> 31.6 from standard for EL Students
STAR Reading	2019-2020 school year 33.08% of students in 2nd-8th grade measured at or above reading proficiency as measured by the STAR reading test.	2021-2022 43% of students measure at or above reading proficiency as measured by the STAR reading test. 2022-2023 Mid-year Data 37% of students in 2nd-8th grade measured at or above reading proficiency as measured by the STAR reading test.	2022-2023 End of year Data 37% of students in 2nd-8th grade measured at or above reading proficiency as measured by the STAR reading test.		60% of students measure at or above reading proficiency as measured by the STAR reading test
STAR Math	2019- 2020 school year 24% of students in 2nd - 8th grade measured at or above level as measured by the STAR Math test.	2021-2022 32% of students in 2nd - 8th grade measure at or above level as measured by the STAR Math test. 2022-2023 Mid-year Data 49% of students in 2nd - 8th grade measured at or above	2022-2023 End of Year Data 43% of students in 2nd - 8th grade measured at or above level as measured by the STAR Math test.		60% of students in 2nd - 8th grade measure at or above level as measured by the STAR Math test

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		level as measured by the STAR Math test.			
Local Math Benchmark	Baseline will be established using 2021-2022 data.	<p>2021-2022 22.73% of students in meet or exceed standard on the TESD math benchmark.</p> <p>2022-2023 Mid-year Data 29.55% of K-8 students measured at or above proficiency in math.</p>	<p>2023 End of Year Data 70% of K-1st students measured at or above grade level on the TESD end of year math benchmark.</p> <p>32% of 2nd-8th measured at or above proficiency in math.</p>		Percent of students at or above level as measured by local math benchmark will increase by 6% of the overall baseline.
Developmental Reading Assessment (DRA)	During the 2018-2019 school year 28% of K-5th grade students measured at or above proficiency in DRA.	<p>2021-2022 47.45% of 3rd-5th grade students measured at or above proficiency in DRA.</p> <p>During the 2021-2022 year it was decided that K-3 students would not be assessed with DRA rather they would be assessed with DIBLES.</p>	<p>2023 End of Year Data- 49.21% of K-2 students measured at or above proficiency in DRA.</p> <p>Only below grade level students (based on mid-year STAR Reading below grade level performance) were administered the DRA in 3rd-5th grade. 29.45% of 3rd-5th below grade level students (48 out of 163 students) scored</p>		55% of K-5th grade students measure at or above proficiency in DRA

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			near or below grade level on the End of Year DRA.		
Local Writing Benchmarks	During the 2019- 2020 school year 35% of K-8 students met or exceeded the standard on the TESD mid year writing benchmark.	2021-2022 34.08% of K-8 students met or exceeded the standard on the TESD mid year writing benchmark 2023 Mid-year Data 35% of K-8 students met or exceeded the standard on the TESD mid year writing benchmark.	2023 End of Year Data 53.98% of K-8 students met or exceeded the standard on the TESD end of the year writing benchmark.		37% of K-8 students meet or exceeded the standard on the TESD mid year writing benchmark
Teacher Misassignment Rate	The teacher misassignment rate for the 2019-2020 school year is 3.8%.	2021-2022 The teacher misassignment rate is 3.6%	2022-2023 The teacher misassignment rate is 0%		0% teacher misassignment rate
Teacher attrition rate	The teacher attrition rate for the 2019-2020 school year is 7.4%.	2021-2022 0% teacher attrition rate	2022-2023 3% teacher attrition rate		0% teacher attrition rate
Student access to standards aligned materials	During the 2019-2020 school year 100% of students have access to standards aligned materials.	2021-2022 100% of students have access to standards aligned materials	2022-2023 100% of students have access to standards aligned materials.		100% of students have access to standards aligned materials

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Implementation of academic content/performance standards	During the 2019-2020 year through examination was done and archiving of lesson plans to maintain 100% implementation of all academic content/performance standards.	2021-2022 Through the examination and archiving of lesson plans to maintain 100% implementation of all academic content/performance standards.	2022-2023 Thorough examination was done and archiving of lesson plans to maintain 100% implementation of all academic content/performance standards.		Through the examination and archiving of lesson plans to maintain 100% implementation of all academic content/performance standards.
Pupil access and enrollment in a broad range of study, including both unduplicated and special needs students	During 2019 - 2020 100% of unduplicated and special needs students were enrolled in a broad range of study. This is confirmed through the examination of all lesson plans.	2021-2022 100% of unduplicated and special needs students were enrolled in a broad range of study. This is confirmed through the examination of all lesson plans.	2022-2023 100% of unduplicated and special needs students were enrolled in a broad range of study. This is confirmed through the examination of all lesson plans.		100% of unduplicated and special needs students were enrolled in a broad range of study. This is confirmed through the examination of all lesson plans.
School Facility Good Repair Status Report (FIT)	During the 2019-2020 year we maintained a Good rating on the FIT report.	2021-2022 During the 2021-2022 year we maintained a Good rating on the FIT report.	During the 2022-2023 year we maintained a Good rating on the FIT report.		Maintain a Good or Exemplary rating on the FIT report.
Evaluation and report on number and types of programs and services developed and	2019-2020 100% of unduplicated pupils and students with exceptional needs were provided access to a large variety of	2021-2022 100% of programs available offered to unduplicated pupils as well as individuals	2022-2023 100% of unduplicated pupils and students with exceptional needs were provided access to a large variety of		100% of programs available offered to unduplicated pupils as well as individuals with exceptional needs.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
provided to unduplicated pupils as well as individuals with exceptional needs.	programs in order to support their growth and achievement.	with exceptional needs.	programs in order to support their growth and achievement.		
Fully Credentialed in the the subject area and for pupils they are teaching.	The baseline for fully credentialed teacher rate for 2019-2020 is 96%.	2021-2022 96% fully credentialed	2022-2023 96% fully credentialed		100% fully credentialed
EL Reclassification Rate	2019-2020 18.6% of EL students were reclassified.	2020-2021 14.4 % of EL students were reclassified.	2022-2023 Spring Data 13.9% of EL students were reclassified.		33% of EL students reclassified
CA School Dashboard EL Learner Indicator	35.5% of our EL students are making progress towards English language proficiency. The performance level is low.	Data not available 2022 Dashboard Data 46.7% of EL students are making progress towards English language proficiency. The performance level is medium.	2022 Dashboard Data 46.7% of EL students are making progress towards English language proficiency. The performance level is medium.		45.4% Performance level medium.
Implementation of ELD standards, programs, and services	100% of students are receiving instruction aligned to the ELD standards.	2021-2022 100% of students are receiving instruction aligned to the ELD standards	2022-2023 100% of students are receiving instruction aligned to the ELD standards		100% of students are receiving instruction aligned to the ELD standards

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
The percentage of ELs who make progress toward English proficiency on ELPAC.	The 2018-2019 ELPAC 11.1% maintained ELPI Level 4 28% maintained ELPI levels 1, 2L,2H,3L, 3H 36.3% decreased at least 1 ELPI level	Data not available 2022 Dashboard Data 1.80% maintained ELPI Level 4 35.4% maintained ELPI levels 1, 2L,2H,3L, 3H 17.9% decreased at least 1 ELPI level	2022 Dashboard Data 1.80% maintained ELPI Level 4 35.4% maintained ELPI levels 1, 2L,2H,3L, 3H 17.9% decreased at least 1 ELPI level		17.1% will maintain ELPI Level 4 22% will maintain ELPI levels 1, 2L, 2H, 3L, 3H 30.3% will decrease at least 1 ELPI level
DIBELS Reading Assessment for K-3 grades	For the 2021-2022 mid-year DIBELS assessment 36% of students in grade K-3rd grade measured at or above benchmark.	For the 2022 end of - year DIBELS assessment 38% of students in grade K-3rd grade measured at or above benchmark. 2023 mid-year data DIBELS assessment 32.63% of students in grade K-3rd grade measured at or above benchmark.	2023- End of Year- DIBELS assessment 41.27% of student in grade K-3rd measured at or above benchmark.		50% of students in grade K-3rd grade measured at or above benchmark

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Instructional Aides	Provide small group intervention support with instructional aides in ELA to all students including English Learners, Foster Youth, and Low Income Students. (LCFF/Title I & III)	\$457,480.76	Yes
1.2	Technology and Resources	Provide students with access to technology and resources for student research and learning in English Language Arts and Math through the purchase and replacement of technology devices, infrastructure upgrades, and an in house technology support technician and support staff. Provide all English Language Learner students with access to technology and resources for student research and learning. (LCFF and Title IV)	\$283,987.29	Yes
1.3	ELA/Math Materials: Books and Supplies	Provide all students and EL students with ancillary English Language Arts (ELA) materials including leveled books, news magazines, and student workbooks. Provide all students and students with special needs with ancillary math materials including manipulatives and supplemental workbooks.	\$75,000.00	Yes
1.4	Awards/Incentives	Provide students with incentives and awards to recognize and encourage increased achievement in language proficiency, ELA and math. (LCFF)	\$36,409.55	Yes
1.5	Librarian	Provide a full time librarian to increase student access to books, technology, and support teachers with the implementation of the English Language Arts California State Standards (CSS). (LCFF)	\$93,312.46	Yes
1.6	Resource Teacher	Provide a Resource Teacher to support the implementation of a school wide CSS based professional development plan to help increase the achievement of all students. To provide support to our struggling students by designing and implementing a cohesive intervention program throughout the school. To monitor student	\$158,200.00	Yes

Action #	Title	Description	Total Funds	Contributing
		performance to ensure no student is left behind. To support and improve our community outreach. (LCFF/Title I, Title II)		
1.7	Field Trips	Provide enrichment through educational and college readiness field trips and assemblies to broaden the scope of students' cultural experiences including students with special needs.	\$45,000.00	Yes
1.8	Salary Increase	A salary increase was authorized for 2015-2016 school year and remains a continuing action through 2023-2024. We are fully committed to recruiting, hiring, and retaining highly qualified staff which affects the quality of the district's educational program, particularly for English Learners, Foster Youth, and Low Income students. The salary increase has reduced our teacher attrition rate, thus retaining highly qualified staff. The effectiveness of the action will be measured by the academic achievement metrics for this goal.	\$150,000.00	Yes
1.9	Summer School	Provide extended summer learning to address academic intervention/remediation of grade level content missed and targeted intervention for students with disabilities, foster youth, homeless, and English Learners. (ELO-P)	\$80,000.00	No
1.10	Tutoring	Tutoring services to address academic intervention/remediation of grade level content missed and targeted intervention for students with disabilities, foster youth, homeless, and English Learners. (Title I and ELOP)	\$20,000.00	No
1.11	Professional Development	Math support with Tulare County Office of Education Consultant and sub coverage will be provided for teachers to attend professional development trainings (Title I)	\$10,587.50	No

Action #	Title	Description	Total Funds	Contributing
1.12	Web-Based Programs	Web-based programs to address improving achievement of disadvantaged (Title I & LCFF)	\$92,606.61	Yes
1.13	Materials	Materials and Supplies (Title I) Instructional materials to assist in the classroom for supplemental activities.	\$4,000.00	No
1.14	Library Books and Materials	Improve and increase library selections for all students	\$25,000.00	Yes
1.15	MTSS Coach	Improve multi-tiered system of supports for student by building understanding in teachers. Sub coverage will be provided when coach pushes into the classroom for one-on-one support.	\$11,512.50	Yes
1.16	STEM Enrichment Teacher	Provide a STEM enrichment teacher in order to accelerate EL students acquisition of oral language fluency, academic vocabulary, and writing proficiency in STEM subject areas.	\$132,000.00	Yes
1.17	Materials and Supplies	Provide all students with materials and manipulatives needed for the stem class.	\$4,500.00	Yes
1.18	ELD Professional Development	ELD Professional Development in the area of English Language Development will be provided to staff by TCOE ELD consultants along with Dr. Nancy Akhavan. Implementation of learned strategies will enable staff to effectively support English Learners in progressing with the acquisition of English language proficiency. Sub coverage will be provided for teachers to attend professional development trainings. LCFF/Title I/Educator Effectiveness grant	\$26,587.50	Yes

Action #	Title	Description	Total Funds	Contributing

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

All actions were complete as described in the LCAP.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

For action 1.1 the expenditures were underbudgeted for this action. There was a 10% increase added to salaries in the fall of 2022.

For action 1.2 the expenditures were overbudgeted for this action. Other funding not in the LCAP was utilized, resulting in a lower expenditure amount.

For action 1.5 the expenditures were underbudgeted for this action. There was a 10% increase added to salaries in the fall of 2022.

For action 1.6 the expenditures were underbudgeted for this action. There was a 10% increase added to salaries in the fall of 2022.

For action 1.7 the expenditures were underbudgeted for this action. Some grades did not attend trips and the transportation that was planned for trips had scheduling conflicts so charter busses originally planned for trips were not used.

For action 1.7 the expenditures were overbudgeted for this action. Other funding not in the LCAP was utilized, resulting in a lower expenditure amount.

For action 1.13 the expenditures were overbudgeted for this action. The amount of supplies needed was less than planned and funds were pulled from Goal 1 Action 3 for materials and supplies.

For action 1.16 the expenditures were overbudgeted for this action. A temporary teacher taught the class that was not expected when writing the LCAP so there was a material difference in salaries.

For action 1.17 the expenditures were overbudgeted for this action. The amount budgeted for supplies for the STEM class was less than expected.

For action 1.18 the expenditures were overbudget for this action. The cost was lower than expected for the ELD professional development.

An explanation of how effective the specific actions were in making progress toward the goal.

Goal 1 Action 1- Increased small group instruction

English learner reclassification was measured at 17.6% in 2022-2023 which is an increase from 5.6% in 2020-2021.

The percentage of English learners who made progress towards English proficiency on ELPAC. The 2022 Dashboard indicates 46.7% are making progress toward English language proficiency which is a performance level of medium. This is an increase by 11.2% and increase

the District by a performance level. 1.8% maintained ELPI Level 4, 35.4% maintained ELPI levels 1, 2L, 2H, 3L, 3H, and 17.9% decrease at least by 1 ELPI level (in previous indicator 36.3%).

Developmental Reading Assessment (DRA)- The DRA results from the Spring of 2023 in grades K-2 indicate that 15.5% were at or above grade level. In grades 3-5 students who were reading below grade level on the STAR reading test were assessed with the DRA in the Spring. The results indicate that 3rd, 4th, and 5th grade students continue to fall in the below grade level band with little progress. 40% of all students met or exceeded in the assessment of DIBELS. 35% of English learners met or exceeded.

Local Writing Benchmarks-The 2022-2023 mid-year writing benchmark indicates that in TK-8th 36.28% of all students met/exceeded. This is an increase of 1.28%. For English learners, 23.45% (64 out of 273 English learners) met or exceeded standards on the mid year writing benchmark. This was an increase of 1.67% from the 2021-2022 school year. 50.84% of EL students were approaching standard and 12.87% of EL students were standards not met. This was a decrease from the 2021-22 mid-year writing benchmark of 13.53% of the number of students who were standards not met. Out of the 2 foster students, 50% were standards exceeded and 50% were standards not met.

CAASPP- ELA indicates -30.3 points below standard which shows decrease in progress by 15.4%. English learner students were -38.1% points below standard which is a -14.2% decrease towards the goal.

CAASPP- Math indicates -67.9 points below standard which shows decrease in progress by -25.1%. English learner students were -73.5% below standards which is a -25.9% decrease towards the goal.

STAR reading for students in grades 2-8 are 37% are at or above grade level which is an decrease of 6% in progress from the goal.

STAR math for students in grades 2-8 are 49% at or above grade level which is an increase of 17% in progress towards the goal.

Goal 1 Action 2- Improved access to technology

Students in grades TK-5 have 1:1 devices and students in grades 6-8 have 2:1 devices. We have purchased equipment to have an E-sports room where our game design class will have the devices to make 4D games. English learners and foster youth have access to devices and hot spots.

Goal 1 Action 3- ELA/Math Materials-

CA School Dashboard EL Indicator- 46.7% of our EL students are making progress towards English language proficiency. The performance level is medium.

In DRA, K-2 grade- 15.5% are at or above grade level. 70% of students in grades 3-5 are near grade level standard on the STAR reading test. 40% of all students met or exceeded in the assessment of DIBELS. 35% of English learners met or exceeded.

Local Writing Benchmarks- The 2022-2023 mid-year writing benchmark indicates that in TK-8th 36.28% of all students met/exceeded. This is an increase of 1.28%. For English learners, 23.45% (64 out of 273 English learners) met or exceeded standards on the mid-year writing benchmark. This was an increase of 1.67% from the 2021-2022 school year. 50.84% of EL students were approaching standard and 12.87% of EL students were standards not met. This was a decrease from the 2021-22 mid-year writing benchmark of 13.53% of the number of students who were standards not met. Out of the 2 foster students, 50% were standards exceeded and 50% were standards not met.

STAR reading for students in grades 2-8 are 37% are at or above grade level which is a decrease of 6% in progress from the goal.

STAR math for students in grades 2-8 are 49% at or above grade level which is an increase of 17% in progress towards the goal.

Students are provided with ancillary English Language Arts and math materials, including math materials, leveled books, larger book selections,

Goal 1 Action 4- Increased and improved awards/incentives/parent involvement

English learner reclassification has increased and we are trying to focus on lowering the number of long-term English learners.

CAASPP- ELA indicates -30.3 points below standard which shows decrease in progress by 15.4%. English learner students were -38.1% points below standard which is a -14.2% decrease towards the goal.

CAASPP- Math indicates -67.9 points below standard which shows decrease in progress by -25.1%. English learner students were -73.5% below standards which is a -25.9% decrease towards the goal.

English learner students at or above grade level in DRA is 15.18%. 35% of English learners met or exceeded on the DIBELS.

English learner students at or above grade level in Writing is 23.45%.

Awards assemblies with incentives, recognition of academic growth, increased student achievement in math is done quarterly throughout the school year during the day and three times during the evening so that parents could be present.

Goal 1 Action 5 & Action 14-Improved access to librarian and library resources, increase book selection for English learners, foster youth, and homeless youth

English learner reclassification was measured at 17.6%

The percentage of English learners who made progress towards English proficiency on ELPAC. The 2022 Dashboard indicates 46.7% are making progress toward English language proficiency which is a performance level of medium. This is an increase by 11.2% and increase the District by a performance level. 1.8% maintained ELPI Level 4, 35.4% maintained ELPI levels 1, 2L, 2H, 3L, 3H, and 17.9% decrease at least by 1 ELPI level (in previous indicator 36.3%).

CAASPP- ELA indicates -30.3 points below standard which shows decrease in progress by 15.4%. English learner students were -38.1% points below standard which is a -14.2% decrease towards the goal.

CAASPP- Math indicates -67.9 points below standard which shows decrease in progress by -25.1%. English learner students were -73.5% below standards which is a -25.9% decrease towards the goal.

We are working towards decreasing the disparity among English learners and English only counterpart.

Goal 1 Action 6- Resource Teacher to support teaching staff and students

Implementation of MTSS and intervention system was recommended to SSC by ELAC. Teachers need additional support in the area of ELD. We continue to close the disparity among student groups. LCAP surveys indicated that professional development is a ongoing need. Student survey response which includes feedback from low-income, foster youth, English learners and homeless youth data requests more academic support for individual student needs.

The Resource Teacher will guide implementation of MTSS. Resource Teacher maintains data for progress monitoring low-income, foster youth, English learners, and homeless.

Goal 1 Action 7- Fieldtrips.

Foster youth, English learners, homeless youth, and low-income students have fewer enrichment experiences and limited vocabulary. Field trips will broaden the scope of students' cultural and academic experiences.

Goal 1 Actions 16 & 17- STEM Enrichment Teacher and material for STEM class
STEM education motivates students' interests in the science, math, and arts careers. STEM is a high interest field where English learners accelerate language acquisition.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Following reflection of formative assessment data needed to drive instruction, we will adjust 2nd and 3rd grade to include DIBELS 3x per year, DRA I students K-3 and 4/5 for below grade level students only, and 2nd and 3rd grade will not take the End of Year STAR assessment. The data stays valid and reliable with these adjustments and maintains triangulation of student achievement.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
2	Improving school climate while increasing pupil attendance and decreasing chronic absenteeism while providing a safe and secure campus. (Priorities 3, 5 and 6)

An explanation of why the LEA has developed this goal.

Chronic Absenteeism is an area that needs significant improvement. Dashboard indicator shows an overall 24.7% of students are absent from school 10% or more of the school year. There are four student groups identified in the VERY HIGH category: English learners (22%), Hispanic (24.4%), Homeless (27.8%), and Socioeconomically disadvantaged (26.1%). Chronic absenteeism not only impact academic achievement, it also impacts student attitude and behavior. As TESD keeps the focus on learning recovery, it is vital to lower chronic absenteeism and increase attendance. TESD community and educational partners have prioritized campus safety as crucial for students to be able to focus on their attendance, as well as providing a secure environment for adults and students to build capacity in social and emotional well-being in an equitable learning environment.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Attendance rate	2019-2020 96% K-8 attendance rate.	2021-2022 92% K-8 attendance rate	2022- 2023 Dashboard 94% attendance rate		97% K-8 attendance
Chronic absentee rate	2018-2019 chronic absentee rate is 3.1%	2021-2022 Data not available 2022 Dashboard date The chronic absentee rate is 24.7%	2022-2023 Dashboard Chronic absentee rate is 24.7%		2.6% chronic absentee rate
Pupil suspension rate	2018-2019 suspension rate was 1.5%	2021-2022 3.17% suspension rate	2022-2023 Dashboard Suspension rate 3.5%		1.2% suspension rate

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Pupil expulsion rate	2018-2019 Less than 1%	2021-2022 less than 1% 2022 Dashboard data Expulsion rate is 0%	2022-2023 Expulsion rate less than 1%		less than 1%
Middle school dropout rate	2019-2020: 0 students	2021-2022 0 students	2022-2023: 0 students		0 students
California Healthy Kids Survey	The California Healthy Kids Survey was administered during 2019-2020 school year for 5th and 7th grade students as well as staff members. 73% of 5th graders and 89% of 7th graders completed the survey. 0% of staff completed the survey.	2021-2022 52% of 5th graders and 96% of 7th graders completed the survey. 38% of staff completed the survey.	2021-2022 52% of 5th graders and 96% of 7th graders completed the survey. 38% of staff completed the survey. The California Healthy Kids Survey will be administered during the 2023-2024 school year		95% of 5th and 7th grade students and staff participate in the California Healthy Kids Survey every other year.
Local LCAP parent and employee survey	2019-2020 A Local LCAP survey was given to all parents, students and staff. Students in 5th - 8th grade took the LCAP survey. 28 parents responded to the survey.	2021-2022 158 students 9, parents and 32 staff participated in the annual LCAP survey.	2022-2023 204 students 88, parents and 29 staff participated in the annual LCAP survey.		To have 60 parents, 180 students and 30 employees participate in the survey to provide feedback on the LCAP.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	162 students responded to the survey Baseline for employee's survey will be established in 2021-2022.				
Parent Safety and Connectedness Survey	Baseline will be established in 2021-2022.	2021-2022 93.1% of parent feel safe and connected at school.	2022-2023 88% of parents feel safe and connected at school.		To have 80% of parents that feel safe and connected at school.
Staff Safety and Connectedness Survey	Baseline will be established in 2021-2022.	2021-2022 67% of staff feel safe and connected at school.	2022-2023 76% of staff feel safe and connected at school.		To have 80% of staff that feel safe and connected at school.
Student LCAP Survey	Baseline will be established in 2021-2022.	2021-2022 61.4% of students report a need for more counseling services, 61.4% report a need for more social emotional learning opportunities	2022-2023 57.2% of students report a need for more counseling services and social emotional learning opportunities		Based on these data a decrease of 20% of students will report the need for more counseling services and SEL opportunities.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Awards and Incentives	Provide students with incentives and awards to recognize and encourage increased attendance and Character Counts.	\$30,000.00	Yes
2.2	Psychologist	Provide additional School Psychologist hours to assist with increasing student attendance and decreasing the chronic absentee rate and truancy rate. To assist with establishing a positive school climate, parent out reach and implementation of the SARB process.	\$66,393.00	Yes
2.3	Social Worker	Provide a social worker to assist with parent outreach and establishing a positive school climate and increase our capacity for family outreach and student support. The social worker will work to increase attendance and decrease the chronically absent. The social worker will help with the implementation of the SARB process. (LCFF & Title I)	\$43,101.93	Yes
2.4	LVN	Provide an LVN to assist with student health issues and family outreach. (LCFF & ESSER III)	\$48,074.96	Yes
2.5	RN	Provide additional days for RN to assist with student health issues and family outreach.	\$10,589.12	Yes
2.6	BHS mental health professional	Provide supportive services include staff and parent trainings, brief mental health support, interim mental health support, crisis support, SARB support, school staff/classroom support, family outreach, community linkage and support for student groups that help with social skills, anger management, friendship/anti-bullying, social emotional learning, girls circle and mindfulness.	\$43,760.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.7	Special Friends Aide	Provide additional counseling support for TK-3 students to assist with increasing attendance, decreasing chronic absenteeism, and developing a positive school climate. (Title I)	\$11,289.08	No
2.8	Parent Liaison	Our parent liaison serves to meet with and collaborate with the community to identify needs. The liaison will seek to connect families with services to support and enrich the lives of our students. She serves as a liaison between teachers, parents, students, support staff and the community regarding educational programs, services and various student issues; assist in coordinating and arranging various programs and services to meet the needs of students. (Title 1)	\$27,634.00	No
2.9	Triage Social Worker	The Triage Social Worker (TSS) works closely with the students, parents/caregivers, community partners and staff to help create a safe, healthy and supportive learning environment for all students. The TSS meets with students individually or in small groups to provide interim counseling services, social/emotional support, or skill building in a variety of areas (i.e. coping skills, social skills, mindfulness). In addition, the TSS is available to assist in community linkages for families struggling to meet their basic needs. (TCOE Grant)	\$0.00	Yes
2.10	Infrastructure/Software ActVnet	Infrastructure and software to connect with first responders on the case of an Emergency. The safety of the students at Tipton Elementary is important to school leaders. Once operational, the web-based system will enable law enforcement dispatchers to access the school's camera system, along with maps of its campus and 360-degree images of classrooms. In the event the school experiences an emergency, emergency dispatchers will be able to relay information to responding officers making emergency response quicker and more effective.	\$2,400.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.11	Student Information	The Early Warning System (EWS) Aeries Analytics will identify at-risk students. The district can gauge the academic health of the district, school, or subgroup of students. This will assist with identifying chronic absenteeism.	\$4,250.00	Yes
2.12	CPR	CPR training for staff to ensure the safety of all students and staff	\$1,200.00	Yes
2.13	SchoolPass	Visitor Management+ Subscription Visitor & Student Management and Parent Change Management for Absence, Tardies, and Early Dismissal.	\$2,815.00	Yes

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

There were no substantive differences in the actions planned. All actions were implemented.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

For action 2.1 the expenditures were underbudgeted for this action. The cost of awards increased from the previous year.
For action 2.6 the expenditures were underbudgeted for this action. At the time of writing the LCAP the district was only able to secure one day for BHS mental health services. The district was offered an additional day of services for our students after the LCAP was approved therefore increasing the cost for services.

An explanation of how effective the specific actions were in making progress toward the goal.

Goal 2 Action 1- Awards and Incentives-Provide students with incentives and awards to recognize and encourage increased attendance
(continued)

2022-2023 Dashboard- Chronic absentee rate is 24.7%, which is significantly higher than it has been in the past. SSC wants continued parent involvement with incentives and award celebrations.

Goal 2 Action 2, 3, 6, and 9- Increased and improved access to school psychologist, BHS mental health professional, and social worker services

ELAC, SSC, LCAP surveys: including foster youth, homeless, and low-income students, requested increased social emotional supports. 2022-2023 Dashboard chronic absentee rate is 24.7%. These supports will help students to stay engaged and improve attendance.

Through surveys and professional development feedback, it has become very important for us to improve in the area of positive school climate for foster youth, English learners, and homeless youth. Support services increases knowledge of mental health challenges, crisis support and community links to help our families.

Goal 2 Action 4 & 5- Increased and improved access to health experts- increased and improved student information/parent communication. Chronic absentee rate is 24.7%. School Site Council wants continued communication that is easily accessible by low income families and for information to be updated daily on the marquee in the front of the school.

Nurse services will improve student mental and physical health through training, skill building, health literature and presentations.

Goal 2 Action 10: Infrastructure and software to connect with first responders in the case of an emergency.

LCAP surveys, ELAC, SSC, and staff feedback indicates that safety and campus security is an area of focus. The District has practiced drills using ActVNet. All staff members have been trained to use the system.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Action 2.11, 2.12, and 2.13 are new actions for 2023-2024. Action 2.11 adds the Early Warning System (EWS) Aeries Analytics which will identify at-risk students. The district can gauge the academic health of the district, school, or subgroup of students. This will assist with identifying chronic absenteeism. Action 2.12 will provide CPR training for staff to ensure the safety of all students and staff every two years. Action 2.13 will provide the school with SchoolPass. This will assist with Visitor Management+ Subscription Visitor & Student Management and Parent Change Management for Absence, Tardies, and Early Dismissal. This will allow the district to safely monitor visitors who enter campus and track students who are absent or tardy to improve the district's ongoing problem of chronic absenteeism. TESD community and educational partners have prioritized campus safety as crucial for students to be able to focus on their attendance as well as providing a secure environment for students to develop socially and emotionally. With the ongoing demand for student health concerns, it is vital that more staff are able to perform CPR in the event there is an emergency on campus or on a school-sponsored trip.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
3	To improve the participation and increase learning opportunities for parents. (Priorities 3 and 6)

An explanation of why the LEA has developed this goal.

Parents have expressed their desire to increase involvement in school decision making and participation in school events. TESD will respond to parents request for training in how to support their students in academic areas. Families have expressed that they appreciated the additional opportunities to award presentations in person to celebrate their children's successes and achievements. Through the LCAP survey, 72% of parents agree Tipton Elementary School encourages parental involvement and participation. TESD will continue to strive to increase parental participation opportunities.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Opportunities for parent involvement in district decision making.	2019-2020 - 4 Opportunities for parent involvement in district decision making	2021-2022 4 opportunities parent involvement in district decision making	2022-2023 7 opportunities for parent involvement in district decision making		Provide at least 5 opportunities for parent involvement in district decision making
Opportunities for parent education in school wide programs.	2019-2020 - 10 Opportunities for parent education in school wide programs	2021-2022 10 opportunity for parent education in school wide programs.	2022-2023 19 opportunity for parent education in school wide programs.		Provide at least 15 opportunities for parent education in school wide programs
Number of school sponsored parent events	2019-2020 - 4 sponsored parent events	2021-2022 9 sponsored parent events	2022-2023 (spring) 12 sponsored parent events		Host a minimum of 6 school sponsored parent events

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Number of parents, including those of unduplicated pupils and special needs pupils, who attend parent conferences in order to receive and give input regarding their students' academic program and progress	2019-2020 98% Parent conference attendance rate	2021-2022 95% Parent conference rate	2022-2023 92% Parent conference attendance rate		98.5% Parent conference attendance rate

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Parent Events	Host Student/Parent events that help to create a positive school climate, increase capacity, and solicit community input.	\$20,000.00	Yes
3.2	Student Information/Parent Communication	Provide parent access to real-time student and school information through the Aeries Parent Portal including: attendance, grades, and school/parent communication. Use Parentsquare for parent communication as well as the school website where information is displayed and updated.	\$15,000.00	Yes

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

All actions were implemented. A success that the school had was the number of increased opportunities for parent involvement in district decision-making, parent education in school-wide programs, and school-sponsored events. This year was refreshing to have restrictions removed from campus which allowed for more parent involvement and events. Our Parent conference attendance rate was lower than expected. This is an area that needs improvement.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

For action 3.1 the expenditures were overbudgeted. Although we planned and had more parent events the cost was lower than expected. For action 3.2 the expenditures were underbudgeted. The estimated cost was a bit more than expected.

An explanation of how effective the specific actions were in making progress toward the goal.

Parents had access to real time student and school information through the Aeries Portal including: attendance, grades, and school/parent communication. Blackboard connect was replaced with Parent Square and used continually for parent communication as well as the school website where information is displayed and updated. The school was able to offer more parent education and school sponsored events this school year.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

No changes.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
4	To provide and equip a multipurpose room and improve school facilities which will assist with the implementation of a broad range of study, increase pupil achievement, and help facilitate parental involvement. (Priorities 3 and 7)

An explanation of why the LEA has developed this goal.

Providing a broad range of study for our students is important in preparing them for college and career readiness. Students who experience a variety of subjects, develop a broad base of knowledge. These experiences help students to apply background knowledge to new content areas. TESD encourages diversity in teaching and learning which can be increased by providing a variety of opportunities to learn content outside of core subjects such as English language arts and math. TESD will add home economics, E-sports (within the context of speech), and engineering to the elective selection for grades 6-8. Students will share their learning with their families in exciting and innovative ways that get families involved in school events. In order to accommodate large groups of the community to engage and enjoy student performances an adequate facility is utilized.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Number of VAPA events available to entire school community	2019- 2020 2 VAPA events hosted	2021 -2022 2 VAPA events were hosted	2022-2023 4 VAPA event was held so far.		Host at least 4 VAPA events available to entire school community
Percentage of students who participate in music during the regular school day	2019-2020 0% of our students participated in music during the regular school day	2021-2022 There are currently 11% of students participating in music during the regular school day.	2022-2023 38.49% of our students participated in music during the regular school day		30% of students participated in music during the regular school day

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Facilities	Provide adequate facilities to increase student participation in the music program as well as other VAPA course offerings. Improvement to school facilities include but are not limited to modernization of buildings, supplies, equipment, student desks, fields and playgrounds. The fields will be upgraded to provide a safe place for students to participate in extra curricular activities.	\$325,000.00	Yes
4.2	Equipment	Provide music and theater equipment for visual and performing arts for all students	\$25,000.00	Yes
4.3	School Garden	Provide a school garden that is a learning environment used to promote real world, hands on experiences for students in grades K-8. Students learn the importance of agriculture and nutrition in an outside classroom.	\$10,000.00	Yes
4.4	Custodial Staff	Provide additional hours of one part time custodial staff to a full time position. This will allow additional hours to support students and parent events. (Additional Concentration Grant)	\$28,550.79	Yes
4.5	Materials, Supplies and Equipment	Provide materials, supplies and equipment needed for enrichment and extra curricular activities which includes but is not limited to sports and clubs.	\$25,000.00	Yes
4.6	Music	Provide a Music Teacher	\$91,351.65	Yes
4.7	Materials and Supplies	Supplies needed for broad range of study that support the elective courses being offered.	\$20,000.00	Yes

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

There was not substantive differences for this goal.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

For action 4.2 the expenditures were overbudgeted for this action. It was not clear with starting up a new band program how much music equipment or materials would be needed.

For action 4.5 the expenditures were over budgeted for this action. It was anticipated that there would be more purchases needed to support enrichment and extra curricular activities which includes but is not limited to sports and clubs.

For action 4.6 the expenditures were over budgeted for this action. Not knowing who would be hired for the music teacher position we anticipated a middle salary on the salary schedule. A first-year teacher was hired for this position therefore the overall salary was much less than budgeted.

An explanation of how effective the specific actions were in making progress toward the goal.

Action 4.1, 4.2, 4.3, and 4.6, provided adequate facilities to increase student participation in visual and performing arts, and gave students the opportunity to learn the importance of agriculture in our school garden, allowing for K-8 grade students to experience music education and parents the opportunity to listen to them perform at a spring concert, the drama class was able to perform two plays for our parents/families and community. Action 4.4 provided additional hours to support students and parent events through the Additional Concentration Grant that was available.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Action 4.7 was added as a request from stakeholders to help support a broad range of studies with the elective courses being offered as a way to provide the necessary materials, supplies needed for students to be successful in the courses.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
5	Maintain class sizes of 24:1 or less across grades TK-8. (Priorities 4, 5 and 6)

An explanation of why the LEA has developed this goal.

Tipton Elementary School will continue to hold small class sizes because the overall positive impact on our students is an integral component to our school climate. Smaller class sizes allow for students to have more one on one attention from the teacher. Students are more likely to be active participants in their learning with fewer students in the classroom. With smaller class sizes, students are able to build relationships and get to know one another even better, which boosts student achievement and engagement.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Class size of less than or equal to 24:1	2019- 2020 All classes were maintained at or below 24:1 except two 4th grade classes with ratios of 28:1, 5th grade with ratios of 26:1 and 27:1 along with one 4/5 combo with 25:1. Two of our 8th grade classes had a ratio of 25:1 and 26:1.	All classes were maintained at or below 24:1 except one 7th grade class with ratio of 25:1	2022-2023: All classes were maintained at or below the 24:1 except one 8th grade class with a ratio of 25:1		All class sizes in all grade levels: Less than 24:1 across grades TK-8
California Assessment of Student Performance and Progress (CAASPP) System - ELA	2018-2019 -14.9 points from standard	Data not available	2022-2023 Dashboard Data <ul style="list-style-type: none"> 30.3 points from standard 		<ul style="list-style-type: none"> 6.5 from standard

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	2018-2019 EL Students -23.9 points from standard		EL Students - 69.6 points from standard		<ul style="list-style-type: none"> 12.1 from standard for EL Students
California Assessment of Student Performance and Progress (CAASPP) System - MATH	2018-2019 -42.8 points from standard 2018-2019 EL Students -47.6 points from standard	Data not available	2022 - 2023 Dashboard Data <ul style="list-style-type: none"> 67.9 points from standard EI Students -94.9 points from standard		<ul style="list-style-type: none"> 28.4 from standard 31.6 from standard for EL Students

Actions

Action #	Title	Description	Total Funds	Contributing
5.1	Staffing/Class Size	Provide small class sizes through the funding of 3 additional teachers across the district in order to maintain a positive school climate and increase pupil achievement and engagement	\$455,500.00	Yes
5.2	Additional Staffing	Additional teachers to support small class sizes. This will allow direct services for students who are low-income, English learners and foster youth. (Additional Concentration Grant)	\$324,712.66	Yes

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

All actions were met.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

For action 5.1 the expenditures were underbudgeted for action this action. There was a 10% increase added to salaries in the fall of 2022.

An explanation of how effective the specific actions were in making progress toward the goal.

Action 5.1, providing small class sizes through the funding of 3 additional teachers, was effective in providing small class sizes throughout the district, as measured by class rosters. Small class sizes are effective in increasing student achievement as measured by local assessments. Student engagement increased, especially through increased small-group instruction, as measured by classroom observations. Small class sizes are effective in allowing teachers more time with individual students which increases a positive school climate, as measured by teacher reporting. Action 5.2 allowed for direct services for students who are low-income, English learners, and foster youth using the additional Concentration Grant funds that were provided.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

No changes.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$2,368,861	\$313,841.00

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
44.13%	8.56%	\$434,774.76	52.70%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

In order to make all voices in our community heard and met, Tipton Elementary conducted a thorough needs assessment. Our needs assessment includes a researched based approach, data analysis, and feedback from certificated and classified staff, student families, English Learner Advisory Committee, special education team, School Site Council, parent surveys, student surveys, student study teams, and leadership teams, and foster youth parent meetings.

Below are the whole school actions we are implementing to address those unduplicated students’ needs. Although the needs low-income, foster youth and English learner students are at the forefront of our actions, these actions will benefit all students by providing intentional interventions in a systematic approach. These actions take a comprehensive framework to support all students.

These are the needs for foster youth, English learners, and low-income students that we identified with our needs assessment:

Goal 1 Action 1- Increased small group instruction

Why?

English learner reclassification was measured at 17.6% 2022-2023 which is an increase from 5.6% in 2020-2021.

The percentage of English learners who made progress towards English proficiency on ELPAC. The 2022 Dashboard indicates 46.7% are making progress toward English language proficiency which is a performance level of medium. This is an increase by 11.2% and increase the District by a performance level. 1.8% maintained ELPI Level 4, 35.4% maintained ELPI levels 1, 2L, 2H, 3L, 3H, and 17.9% decrease at least by 1 ELPI level (in previous indicator 36.3%).

Developmental Reading Assessment (DRA)- The DRA results from the Spring of 2023 in grades K-2 indicate that 15.5% were at or above grade level. In grades 3-5 students who were reading below grade level on the STAR reading test were assessed with the DRA in the Spring. The results indicate that 3rd, 4th, and 5th grade students continue to fall in the below grade level band with little progress. 40% of all students met or exceeded in the assessment of DIBELS. 35% of English learners met or exceeded.

Local Writing Benchmarks-The 2022-2023 mid-year writing benchmark indicates that in TK-8th 36.28% of all students met/exceeded. This is a increase of 1.28%. For English learners, 23.45% (64 out of 273 English learners) met or exceeded standards on the mid year writing benchmark. This was an increase of 1.67% from the 2021-2022 school year. 50.84% of EL students were approaching standard and 12.87% of EL students were standards not met. This was a decrease from the 2021-22 mid-year writing benchmark of 13.53% of the number of students who were standards not met. Out of the 2 foster students, 50% were standards exceeded and 50% were standards not met.

CAASPP- ELA indicates -30.3 points below standard which shows decrease in progress by 15.4%. English learner students were -38.1% points below standard which is a -14.2% decrease towards the goal.

CAASPP- Math indicates -67.9 points below standard which shows decrease in progress by -25.1%. English learner students were -73.5% below standards which is a -25.9% decrease towards the goal.

STAR reading for students in grades 2-8 are 37% are at or above grade level which is an decrease of 6% in progress from the goal.

STAR math for students in grades 2-8 are 49% at or above grade level which is an increase of 17% in progress towards the goal.

How?

Instructional aides will give intervention instruction focused on ELD for English learners in grades 1-8. The small group instruction will be strategically given to students who are at risk of not being a proficient reader. Specifically English learners, foster youth, and homeless youth will be given priority.

As measured by increase in percentage of students at or above proficiency in CAASPP and local benchmark results.

Goal 1 Action 2- Improved access to technology

Why?

In grades TK-5 have 1:1 devices and students in grades 6-8 have 2:1 devices. We have purchased equipment to have an E-sports room where our game design class with have the devices to make 4D games. English learners and foster youth have access to devices and hot spots.

School site council parent input was to have technology as a part of student learning. The priority will be for unduplicated students to have access to technology with no cost to the student/family.

How?

The purchase of replacement of technology devices, infrastructure upgrades, technology support technician, upgraded devices to sustain E-sports.

As measured by increase in percentage of students at or above proficiency in CAASPP and local benchmark results.

Goal 1 Action 3- ELA/Math Materials-

Why?

CA School Dashboard EL Indicator- 46.7% of our EL students are making progress towards English language proficiency. The performance level is medium.

In DRA, K-2 grade- 15.5% are at or above grade level. 70% of students in grades 3-5 are near grade level standard on the STAR reading test. 40% of all students met or exceeded in the assessment of DIBELS. 35% of English learners met or exceeded.

Local Writing Benchmarks- The 2022-2023 mid-year writing benchmark indicates that in TK-8th 36.28% of all students met/exceeded. This is a increase of 1.28%. For English learners, 23.45% (64 out of 273 English learners) met or exceeded standards on the mid year writing benchmark. This was an increase of 1.67% from the 2021-2022 school year. 50.84% of EL students were approaching standard and 12.87% of EL students were standards not met. This was a decrease from the 2021-22 mid-year writing benchmark of 13.53% of the number of students who were standards not met. Out of the 2 foster students, 50% were standards exceeded and 50% were standards not met.

STAR reading for students in grades 2-8 are 37% are at or above grade level which is an decrease of 6% in progress from the goal.

STAR math for students in grades 2-8 are 49% at or above grade level which is an increase of 17% in progress towards the goal.

How?

Students are provided with ancillary English Language Arts and math materials, including math materials, leveled books, larger book selection, news magazines, manipulatives, and student supplemental workbooks.

As measured by increase in percentage of students at or above proficiency in CAASPP and local benchmark results.

Goal 1 Action 4- Increased and improved awards/incentives/parent involvement

Why?

English learner reclassification has increased and we are trying to focus on lowering the number of long-term English learners.

CAASPP- ELA indicates -30.3 points below standard which shows decrease in progress by 15.4%. English learner students were -38.1% points below standard which is a -14.2% decrease towards the goal.

CAASPP- Math indicates -67.9 points below standard which shows decrease in progress by -25.1%. English learner students were -73.5% below standards which is a -25.9% decrease towards the goal.

English learner students at or above grade level in DRA is 15.18%. 35% of English learners met or exceeded on the DIBELS.

English learner students at or above grade level in Writing is 23.45%.

How?

Awards assemblies with incentives, recognition of academic growth, increased student achievement in math is done quarterly throughout the school year during the day and three times during the evening so that parents could be present.

As measured by increase in percentage of students at or above proficiency in CAASPP and local benchmark results and decrease in chronic absenteeism.

Goal 1 Action 5 & Action 14-Improved access to librarian and library resources, increase book selection for English learners, foster youth, and homeless youth

Why?

English learner reclassification was measured at 17.6%

The percentage of English learners who made progress towards English proficiency on ELPAC. The 2022 Dashboard indicates 46.7% are making progress toward English language proficiency which is a performance level of medium. This is an increase by 11.2% and increase the District by a performance level. 1.8% maintained ELPI Level 4, 35.4% maintained ELPI levels 1, 2L, 2H, 3L, 3H, and 17.9% decrease at least by 1 ELPI level (in previous indicator 36.3%).

CAASPP- ELA indicates -30.3 points below standard which shows decrease in progress by 15.4%. English learner students were -38.1% points below standard which is a -14.2% decrease towards the goal.

CAASPP- Math indicates -67.9 points below standard which shows decrease in progress by -25.1%. English learner students were -73.5% below standards which is a -25.9% decrease towards the goal.

We are working towards decreasing the disparity among English learners and English only counterpart.

How?

The school librarian will manage leveled books and resources to support guided reading in the classroom for unduplicated students based on their individual, instructional and independent reading level. Students will have access to a wide selection of reading material to increase engagement.

As measured by increase in percentage of students at or above proficiency in CAASPP, ELPAC, and local benchmark results.

Goal 1 Action 6- Resource Teacher to support teaching staff and students

Why?

The Resource Teacher will guide implementation of MTSS. Resource Teacher maintains data for progress monitoring low-income, foster youth, English learners, and homeless. Teacher also monitors intervention system and support staff for individualized student needs.

How?

The Resource Teacher will improve and increase implementation of a school wide MTSS plan, provide professional development plan to help increase the achievement for unduplicated students. The MTSS plan will include building capacity in staff and students to increase agency. She will oversee progress monitoring of unduplicated student growth.

As measured by increase in percentage of students at or above proficiency in CAASPP and local benchmark results, educational partner feedback.

Goal 1 Action 7- Fieldtrips.

Why?

Foster youth, English learners, homeless youth, and low-income students have fewer enrichment experience and limited vocabulary. Fieldtrip will broaden the scope of students' cultural and academic experiences.

How?

Enrichment opportunities in electives and through college and career readiness field trips and assemblies to broaden the scope of student' cultural experience. Prioritizing unduplicated students.

As measured by increase in percentage of students at or above proficiency in CAASPP, local benchmark results, increase in overall attendance and decrease in chronic absenteeism.

Goal 1 Action 8- Salary Increase

Why?

We are fully committed to recruiting, hiring, and retaining highly qualified staff at competitive salaries, which affects the quality of the district's educational program, particularly for English Learners, Foster Youth, and Low Income students. The salary increase has reduced our teacher attrition rate, thus retaining highly qualified staff. The effectiveness of the action will be measured by the academic achievement metrics for this goal.

How?

Retain quality teachers by developing pedagogy through professional development across school years.

As measured by teacher attrition rate.

Goal 1 Action 12- Web Based Programs

Why? The flexible design of web- based programs are beneficial for unduplicated students. These students have more autonomy and control of their learning with web-based program when it comes pacing and having access to content at their zone of proximal development.

How? Web-based programs to address improving achievement of disadvantaged

As measured by increase in percentage of students at or above proficiency in CAASPP, local benchmark results and ELPAC.

Goal 1 Action 15- MTSS Coaching- provides subs

Why? Substitute teachers are needed to cover class so that the MTSS coach can assist teachers to observe colleagues during the instructional core and practice to identify and analyze learning tasks in order to foster student improvement. We are providing out of class experiences for teachers to build understanding and identify ways that educators: build a collaborative learning community, focus on learning tasks, diagnose stuck points and learning needs, and collaboratively develop a shared vision of high-quality learning and teaching

How? Improve multi-tiered system of supports for student by building understanding in teachers. Sub coverage

As measured by increase in percentage of students at or above proficiency in CAASPP, local benchmark results, educational partner surveys.

Goal 1 Actions 16 & 17- STEM Enrichment Teacher and material for STEM class

Why?

STEM education motivates students' interests in the science, math, and arts careers. STEM is a high interest field where English learners accelerate language acquisition.

How?

Provide a STEM enrichment teacher in order to accelerate Student language acquisition, academic vocabulary and writing proficiency in STEM content.

As measured by increase in percentage of students at or above proficiency in CAASPP, ELPAC, and local benchmark results.

Goal 2 Action 1- Awards and Incentives-Provide students with incentives and awards to recognize and encourage increased attendance (continued)

Why?

2022-2023 Dashboard- Chronic absentee rate is 24.7%, which is significantly higher than it has been in the past. SSC wants continued parent involvement with incentives and award celebrations.

Goal 2 Action 2, 3, 6, and 9 improved access to school psychologist, BHS mental health professional, and social worker services

ELAC, SSC, LCAP surveys: including foster youth, homeless, and low-income students, requested increased social emotional supports. 2022-2023 Dashboard chronic absentee rate is 24.7%. These supports will help students to stay engaged and improve attendance.

Through surveys and professional development feedback, it has become very important for us to improve in the area of positive school climate for foster youth, English learners, and homeless youth. Support services increase knowledge of mental health challenges, crisis support and community links to help our families.

How?

School social workers will design and implement a school wide attendance incentive plan. Recognizing and rewarding good attendance.

As measured by increase in overall attendance and decrease in chronic absenteeism.

Goal 2 Action 4 & 5- Increased and improved access to health experts- increased and improved student information/parent communication.

Why?

Chronic absentee rate is 24.7%. School Site Council wants continued communication that is easily accessible by low income families and for information to be updated daily on the marquee in the front of the school.

Nurse services will improve student mental and physical health through training, skill building, health literature and presentations.

How?

LVN & RN services to improve student health and increase family outreach through one on one conversations regarding student health, providing health literature, presenting information for students to make better choices regarding health.

As measured by increase in overall attendance and decrease in chronic absenteeism.

Goal 2 Action 10: Infrastructure and software to connect with first responders in the case of an emergency.

Why?

LCAP surveys, ELAC, SSC, and staff feedback indicates that safety and campus security is an area of focus. The District has practiced drills using ActVNet. All staff members have been trained to use the system.

How?

The District will maintain infrastructure and software to connect with first responders in case of an emergency. The safety of students and staff is a priority.

As measured by educational partners surveys.

Goal 2 Action 11- Student Information- Early Warning System for Intervention

Why? The Early Warning System (EWS) Aeries Analytics will identify at-risk students. The district can gauge the academic health of the district, school, or subgroup of students. This will assist with identifying chronic absenteeism.

How? Unduplicated students will be on a watch list through Aeries Analytics- Areas for review include: attendance, discipline, testing/assessment data, and program participation.

As measured by educational partners surveys.

Goal 2 Action 12- CPR training

Why? The district will continue to provide health and wellness training to promote physical well-being of students.

How? CPR training for staff to ensure the safety of students and staff

As measured by educational partners surveys.

Goal 2 Action 13- School Pass/ Visitor Check-in System

Why? School safety continues to be a priority and procedures for safe ingress and egress of student, parents, and school employees to and from school site is part of keeping all staff and student safe.

How? The SchoolPass student & visitor management system for allows us to screen visitors, check staff in, and support management of student attendance.

As measured by educational partners surveys.

Goal 3 Action 1 & Action 2-

Why?

To help to create a positive school climate, increase capacity, and solicit community input?

How?

Parents will have access to real time student and school information through the Aeries Portal including: attendance, grades, and school/parent communication. Parent Square will be used continually for parent communication as well as the school website where information is displayed and updated. The school was able to offer more parent education and school sponsored events this school year.

Multiple opportunities for parent involvement in District decision making will be offered. Host school sponsored parent events.

As measured by increase in overall attendance, decrease in chronic absenteeism, and educational partners surveys.

Action 4.1, 4.2, 4.3, and 4.6,

Why?

Provide adequate facilities to increase student participation in visual and performing arts, and gave students the opportunity to learn the importance of agriculture in our school garden, allowing for K-8 grade students to experience music education and parents the opportunity to listen to them perform at a spring concert, the drama class was able to perform two plays for our parents/families and community.

Action 4.4 provided additional hours to support students and parent events through the Additional Concentration Grant that was available.

Why? -

With over 90% of our students designated as socioeconomically disadvantaged and residing in a high-poverty community, access to clean, well-maintained, and safe play areas are near non-existent. Tipton has no public parks or areas where children can comfortably socially interact. The large majority of students residing in this community are Unduplicated Pupils. Tipton parent and student surveys indicate that there is an appreciation for the well-maintained and welcoming environment of the school. Educational partners shared the importance of maintaining facilities; inclusive of classrooms, restrooms, play areas, and other facilities in excellent repair. Action 4.1 is directed toward improving and maintaining the excellent school facilities, while continuing to prioritize safety and access for every student. The needs, conditions and circumstances of the Tipton foster youth, English Learners, and low-income students were considered first when determining the need for this action. The educational partners of Tipton (parents, students, and staff) again provided feedback and input on the importance of maintaining ongoing improvements and maintenance of district facilities at excellent levels. This fosters and promotes positive feelings about school, a sense of pride and belonging, increases students' desire to attend school daily, plus builds a sense of community. Through the needs assessment process and surveys of both parents and students, it was evident that most of our UPs reside in home environments that are not conducive to learning. This increases the importance of providing a clean, safe, modern school environment with adults who care to enable our students to move past fulfilling their basic needs, as outlined in Maslow's hierarchy of needs, to working on fulfilling their psychological and self-fulfillment needs. The Tipton school district is committed to providing the very best physical learning environment for every child and especially the Unduplicated student groups in the district. The environment matters for learners and the funding allocated will continue to provide the very best possible classroom environments, outdoor play areas, other facilities, and ensure safety and security for all. Progress in this area will be measured through the needs assessment and survey process.

Pupil access and enrollment in a broad range of study, including both unduplicated and special needs students provided to unduplicated pupils as well as individuals with exceptional needs.

A broad range of study will help to build life skills, provide experiences that build background knowledge, increase content area vocabulary and improve college and career readiness.

Percentage of foster youth, English learners, and low-income students who participate in music during the regular school day- %

How? Provide adequate facilities, equipment and supplies for performing arts for foster youth, English learners, and low-income students to increase student participation in the music program as well as other VAPA course offerings. A music teacher will be employed to support the VAPA program. Low income, foster youth, and English learner students will be actively sought out to participate in the VAPA course offerings. Improvement to school facilities include but are not limited to modernization of buildings, supplies, equipment, student desks, fields and playgrounds.

As measured by educational partner surveys.

Goal 4 Action 5- Materials, supplies, and equipment

Why? Extracurricular activities offer an experience of learning and growth outside of the classroom, especially for unduplicated students who have less access to these opportunities. When these programs are not funded or cut entirely, students who excel in these areas are not getting the education they deserve.

How? Provide materials, supplies and equipment needed for enrichment and extra curricular activities which includes but is not limited to sports and clubs.

As measured by increase in overall attendance, decrease in chronic absenteeism, and educational partners surveys.

Action 5.1, providing small class sizes through the funding of 3 additional teachers

Why?

Effective in providing small class sizes throughout the district, as measured by class rosters. Small class sizes are effective in increasing student achievement as measured by local assessments. Student engagement increased, especially through increased small-group instruction, as measured by classroom observations. Small class sizes are effective in allowing teachers more time with individual students which increases a positive school climate, as measured by teacher reporting.

How? Extra staff and class assignments.

Action 5.2 allowed for direct services for students who are low-income, English learners, and foster youth using the additional Concentration Grant funds that were provided.

How? Additional teaching staff allows small class sized and increased opportunities for foster youth, English learners, low-income students, and homeless youth to have individualized academic and social emotional supports.

As measured by increase in percentage of students at or above proficiency in CAASPP, local benchmark results, ELPAC results, and educational partner surveys.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Using the calculation tool provided by the state, the Tipton Elementary School District has calculated that it will receive \$2,368,861 in Supplemental and Concentration funding under the Local Control Funding Formula (LCFF). Included in this is the additional LCFF Concentration add-on (15%) of \$313,841. The district calculated that there is a Carryover requirement in the amount of \$74,608.95 from 22-23. Using the same LCFF calculation tool, the proportionality percentage for 2023-24 has been calculated at 44.13%. The 44.13% to increase or improve services when added to the Carryover Percentage to increase or improve services of 3.63% equals a Minimum Proportionality Percentage of 47.77% for the 2023-2024 LCAP year.

The Tipton Elementary School District provides the following direct services specifically for foster youth, English learners, and low-income pupils:

Additional Instructional aides will increase small group intervention supports for English learners who are underperforming in ELA and math. ELD Professional Development in the area of English Language Development will be provided to staff by TCOE ELD consultants along with Dr. Nancy Akhavan. Implementation of learned strategies

will enable staff to effectively support English Learners in progressing with the acquisition of English language proficiency (Goal 1 action18). Sub-coverage will be provided for teachers to attend professional development trainings.

Additional teaching staff will increase the number of small class sizes.

The Resource Teacher will improve and increase implementation of a school-wide, professional development plan to help increase the achievement for foster youth, English learners, and low-income students.

Improved access to technology. The Resource Teacher will provide intervention instruction for students.

Academic field trips to increase unduplicated students' college and career readiness by creating opportunities for these students to have a variety of cultural experiences.

Increased and improved awards/Incentives/Parent involvement and Student Achievement

Improved access to librarian and library resources-

Increased and improved access to the school psychologist and social worker services-

Increased and improved access to LVN and RN

Increased and improved student Information/parent communication

Improve parent access to real time student and school information

Improved facilities, sports fields, and equipment for extra curricular activities and outdoor learning.

Increased and improved hands-on experiences in outdoor classroom

Overall the aforementioned actions, account for the essential improvement and increasing requirements to meet the specific needs of foster youth, English learners, and low-income students. TESD, has in good faith, met the minimum proportionality requirement. The Carryover funds have been included in the LCAP and will be utilized to provide Actions and services that increase or improve services for Unduplicated Pupils and contribute toward meeting the increased or improved service requirement (MPP) in the 2023-2024 LCAP

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

Tipton Elementary plans to use additional funds to increase the hours of one part time custodial staff to a full time position. This will allow additional hours to support students. TESD has hired additional teachers to support small class sizes. This will allow direct services for students who are low-income, English learners and foster youth.

Action 4.4 provided additional hours to support students and parent events through the Additional Concentration Grant that was available.

Why? - Pupil access and enrollment in a broad range of study, including both unduplicated and special needs students provided to unduplicated pupils as well as individuals with exceptional needs.

A broad range of study will help to build life skills, provide experiences that build background knowledge, increase content area vocabulary and improve college and career readiness.

Percentage of foster youth, English learners, and low-income students who participate in music during the regular school day- %

How? Provide adequate facilities, equipment and supplies for performing arts for foster youth, English learners, and low-income students to increase student participation in the music program as well as other VAPA course offerings. A music teacher will be employed to support the VAPA program. Low income, foster youth, and English learner students will be actively sought out to participate in the VAPA course offerings. Improvement to school facilities include but are not limited to modernization of buildings, supplies, equipment, student desks, fields and playgrounds.

Action 5.1, providing small class sizes through the funding of 3 additional teachers through the Additional Concentration Grant that was available.

Why?

Effective in providing small class sizes throughout the district, as measured by class rosters. Small class sizes are effective in increasing student achievement as measured by local assessments. Student engagement increased, especially through increased small-group instruction, as measured by classroom observations. Small class sizes are effective in allowing teachers more time with individual students which increases a positive school climate, as measured by teacher reporting.

How? Extra staff and class assignments.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	N/A	1:13
Staff-to-student ratio of certificated staff providing direct services to students	N/A	1:18

2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$2,828,635.76	\$106,000.00		\$403,170.60	\$3,337,806.36	\$2,380,887.91	\$956,918.45

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Instructional Aides	English Learners Foster Youth Low Income	\$255,500.00			\$201,980.76	\$457,480.76
1	1.2	Technology and Resources	English Learners Foster Youth Low Income	\$278,387.99			\$5,599.30	\$283,987.29
1	1.3	ELA/Math Materials: Books and Supplies	English Learners Foster Youth Low Income	\$75,000.00				\$75,000.00
1	1.4	Awards/Incentives	English Learners Foster Youth Low Income	\$36,409.55				\$36,409.55
1	1.5	Librarian	English Learners Foster Youth Low Income	\$93,312.46				\$93,312.46
1	1.6	Resource Teacher	English Learners Foster Youth Low Income	\$101,397.34			\$56,802.66	\$158,200.00
1	1.7	Field Trips	English Learners Foster Youth Low Income	\$45,000.00				\$45,000.00
1	1.8	Salary Increase	English Learners Foster Youth Low Income	\$150,000.00				\$150,000.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.9	Summer School	All		\$80,000.00			\$80,000.00
1	1.10	Tutoring	All		\$18,000.00		\$2,000.00	\$20,000.00
1	1.11	Professional Development	All				\$10,587.50	\$10,587.50
1	1.12	Web-Based Programs	English Learners Foster Youth Low Income	\$85,000.00			\$7,606.61	\$92,606.61
1	1.13	Materials	All				\$4,000.00	\$4,000.00
1	1.14	Library Books and Materials	English Learners Foster Youth Low Income	\$25,000.00				\$25,000.00
1	1.15	MTSS Coach	English Learners Foster Youth Low Income	\$11,512.50				\$11,512.50
1	1.16	STEM Enrichment Teacher	English Learners Foster Youth Low Income	\$132,000.00				\$132,000.00
1	1.17	Materials and Supplies	English Learners Foster Youth Low Income	\$4,500.00				\$4,500.00
1	1.18	ELD Professional Development	English Learners	\$8,000.00	\$8,000.00		\$10,587.50	\$26,587.50
2	2.1	Awards and Incentives	English Learners Foster Youth Low Income	\$30,000.00				\$30,000.00
2	2.2	Psychologist	English Learners Foster Youth Low Income	\$66,393.00				\$66,393.00
2	2.3	Social Worker	English Learners Foster Youth Low Income	\$8,620.39			\$34,481.54	\$43,101.93
2	2.4	LVN	English Learners Foster Youth	\$48,074.96				\$48,074.96

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
			Low Income					
2	2.5	RN	English Learners Foster Youth Low Income	\$10,589.12				\$10,589.12
2	2.6	BHS mental health professional	English Learners Foster Youth Low Income	\$43,760.00				\$43,760.00
2	2.7	Special Friends Aide	All				\$11,289.08	\$11,289.08
2	2.8	Parent Liaison	All				\$27,634.00	\$27,634.00
2	2.9	Triage Social Worker	English Learners Foster Youth Low Income	\$0.00				\$0.00
2	2.10	Infrastructure/Software ActVnet	English Learners Foster Youth Low Income	\$2,400.00				\$2,400.00
2	2.11	Student Information	English Learners Foster Youth Low Income	\$4,250.00				\$4,250.00
2	2.12	CPR	English Learners Foster Youth Low Income	\$1,200.00				\$1,200.00
2	2.13	SchoolPass	English Learners Foster Youth Low Income	\$2,815.00				\$2,815.00
3	3.1	Parent Events	English Learners Foster Youth Low Income	\$20,000.00				\$20,000.00
3	3.2	Student Information/Parent Communication	English Learners Foster Youth Low Income	\$15,000.00				\$15,000.00
4	4.1	Facilities	English Learners Foster Youth Low Income	\$325,000.00				\$325,000.00
4	4.2	Equipment	English Learners Foster Youth Low Income	\$25,000.00				\$25,000.00
4	4.3	School Garden	English Learners Foster Youth Low Income	\$10,000.00				\$10,000.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
4	4.4	Custodial Staff	English Learners Foster Youth Low Income	\$28,550.79				\$28,550.79
4	4.5	Materials, Supplies and Equipment	English Learners Foster Youth Low Income	\$25,000.00				\$25,000.00
4	4.6	Music	English Learners Foster Youth Low Income	\$60,750.00			\$30,601.65	\$91,351.65
4	4.7	Materials and Supplies	English Learners Foster Youth Low Income	\$20,000.00				\$20,000.00
5	5.1	Staffing/Class Size	English Learners Foster Youth Low Income	\$455,500.00				\$455,500.00
5	5.2	Additional Staffing	English Learners Foster Youth Low Income	\$324,712.66				\$324,712.66

2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$5,367,550	\$2,368,861	44.13%	8.56%	52.70%	\$2,828,635.76	0.00%	52.70 %	Total:	\$2,828,635.76
								LEA-wide Total:	\$2,820,635.76
								Limited Total:	\$8,000.00
								Schoolwide Total:	\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Instructional Aides	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$255,500.00	
1	1.2	Technology and Resources	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$278,387.99	
1	1.3	ELA/Math Materials: Books and Supplies	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$75,000.00	
1	1.4	Awards/Incentives	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$36,409.55	
1	1.5	Librarian	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$93,312.46	
1	1.6	Resource Teacher	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$101,397.34	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.7	Field Trips	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$45,000.00	
1	1.8	Salary Increase	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$150,000.00	
1	1.12	Web-Based Programs	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$85,000.00	
1	1.14	Library Books and Materials	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$25,000.00	
1	1.15	MTSS Coach	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$11,512.50	
1	1.16	STEM Enrichment Teacher	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$132,000.00	
1	1.17	Materials and Supplies	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$4,500.00	
1	1.18	ELD Professional Development	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$8,000.00	
2	2.1	Awards and Incentives	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$30,000.00	
2	2.2	Psychologist	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$66,393.00	
2	2.3	Social Worker	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$8,620.39	
2	2.4	LVN	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$48,074.96	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.5	RN	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$10,589.12	
2	2.6	BHS mental health professional	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$43,760.00	
2	2.9	Triage Social Worker	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$0.00	
2	2.10	Infrastructure/Software ActVnet	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$2,400.00	
2	2.11	Student Information	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$4,250.00	
2	2.12	CPR	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,200.00	
2	2.13	SchoolPass	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$2,815.00	
3	3.1	Parent Events	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$20,000.00	
3	3.2	Student Information/Parent Communication	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$15,000.00	
4	4.1	Facilities	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$325,000.00	
4	4.2	Equipment	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$25,000.00	
4	4.3	School Garden	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$10,000.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
4	4.4	Custodial Staff	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$28,550.79	
4	4.5	Materials, Supplies and Equipment	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$25,000.00	
4	4.6	Music	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$60,750.00	
4	4.7	Materials and Supplies	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$20,000.00	
5	5.1	Staffing/Class Size	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$455,500.00	
5	5.2	Additional Staffing	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$324,712.66	

2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$2,976,734.11	\$2,654,195.07

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Instructional Aides	Yes	\$386,348.45	\$415,622.87
1	1.2	Technology and Resources	Yes	\$261,701.70	\$138,836.68
1	1.3	ELA/Math Materials: Books and Supplies	Yes	\$50,000.00	\$51,414.95
1	1.4	Awards/Incentives	Yes	\$25,000.00	\$22,450.00
1	1.5	Librarian	Yes	\$86,078.00	\$89,278.00
1	1.6	Resource Teacher	Yes	\$143,555.78	\$152,025.64
1	1.7	Field Trips	Yes	\$30,000.00	\$19,814.00
1	1.8	Salary Increase	Yes	\$110,000.00	\$110,000.00
1	1.9	Summer School	No	\$80,000.00	\$80,000.00
1	1.10	Tutoring	No	\$52,000.00	\$6,003.95

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.11	Professional Development	No	\$7,375.00	\$7,375.00
1	1.12	Web-Based Programs	No	\$57,055.53	\$56,956.99
1	1.13	Materials	No	\$59,269.53	\$3,619.01
1	1.14	Library Books and Materials	Yes	\$25,000.00	\$14,630.61
1	1.15	MTSS Coach	No	\$17,250.00	\$17,250
1	1.16	STEM Enrichment Teacher	Yes	\$121,741.12	\$71,312.88
1	1.17	Materials and Supplies	Yes	\$5,000.00	\$1,736.32
1	1.18	ELD Professional Development	Yes	\$29,525.00	\$21,525.00
2	2.1	Awards and Incentives	Yes	\$10,000.00	\$12,706.47
2	2.2	Psychologist	Yes	\$66,393.00	\$66,393.60
2	2.3	Social Worker	Yes	\$37,569.17	\$38,906.33
2	2.4	LVN	Yes	\$47,600.69	\$47,600.69
2	2.5	RN	Yes	\$10,589.12	\$10,380.82

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.6	BHS mental health professional	Yes	\$20,000.00	\$40,000.00
2	2.7	Special Friends Aide	No	\$9,681.63	\$8,863.58
2	2.8	Parent Liaison	No	\$25,821.17	\$26,650.60
2	2.9	Triage Social Worker	No	\$0.00	\$0.00
2	2.10	Infrastructure/Software ActVnet	Yes	\$11,000.00	\$11,400.00
3	3.1	Parent Events	Yes	\$15,000.00	\$7,042.94
3	3.2	Student Information/Parent Communication	Yes	\$9,500.00	\$11,498.04
4	4.1	Facilities	Yes	\$300,000.00	\$300,000.00
4	4.2	Equipment	Yes	\$50,000.00	\$12,620.56
4	4.3	School Garden	Yes	\$8,000.00	\$8,000.00
4	4.4	Custodial Staff	Yes	\$25,985.27	\$25,985.27
4	4.5	Materials, Supplies and Equipment	Yes	\$25,000.00	\$12,617.65
4	4.6	Music	Yes	\$106,551.54	\$72,429.35

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
5	5.1	Staffing/Class Size	Yes	\$402,105.68	\$412,210.54
5	5.2	Additional Staffing	Yes	\$249,036.73	\$249,036.73

2022-23 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$2,256,415	\$2,313,974.79	\$2,071,915.73	\$242,059.06	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Instructional Aides	Yes	\$208,071.64	\$221,874.96		
1	1.2	Technology and Resources	Yes	\$255,835.40	\$124,336.68		
1	1.3	ELA/Math Materials: Books and Supplies	Yes	\$50,000.00	\$51,414.95		
1	1.4	Awards/Incentives	Yes	\$25,000.00	\$10,623.00		
1	1.5	Librarian	Yes	\$86,078.00	\$89,278.00		
1	1.6	Resource Teacher	Yes	\$71,777.89	\$75,053.47		
1	1.7	Field Trips	Yes	\$30,000.00	\$19,184.00		
1	1.8	Salary Increase	Yes	\$110,000.00	\$110,000.00		
1	1.14	Library Books and Materials	Yes	\$25,000.00	\$14,630.61		
1	1.16	STEM Enrichment Teacher	Yes	\$121,741.12	\$71,312.88		
1	1.17	Materials and Supplies	Yes	\$5,000.00	\$1,736.32		
1	1.18	ELD Professional Development	Yes	\$18,150.00	\$18,150.00		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
2	2.1	Awards and Incentives	Yes	\$10,000.00	\$12,706.47		
2	2.2	Psychologist	Yes	\$66,393.00	\$66,393.60		
2	2.3	Social Worker	Yes	\$7,513.83	\$7,508.55		
2	2.4	LVN	Yes	\$33,266.19	\$33,266.19		
2	2.5	RN	Yes	\$10,589.12	\$10,589.12		
2	2.6	BHS mental health professional	Yes	\$20,000.00	\$40,000.00		
2	2.10	Infrastructure/Software ActVnet	Yes	\$11,000.00	\$11,400.00		
3	3.1	Parent Events	Yes	\$15,000.00	\$7,042.94		
3	3.2	Student Information/Parent Communication	Yes	\$9,500.00	\$11,498.04		
4	4.1	Facilities	Yes	\$300,000.00	\$300,000.00		
4	4.2	Equipment	Yes	\$50,000.00	\$12,620.56		
4	4.3	School Garden	Yes	\$8,000.00	\$8,000.00		
4	4.4	Custodial Staff	Yes	\$25,985.27	\$25,985.27		
4	4.5	Materials, Supplies and Equipment	Yes	\$25,000.00	\$12,617.65		
4	4.6	Music	Yes	\$63,930.92	\$43,445.20		
5	5.1	Staffing/Class Size	Yes	\$402,105.68	\$412,210.54		
5	5.2	Additional Staffing	Yes	\$249,036.73	\$249,036.73		

2022-23 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$5,076,582	\$2,256,415	4.93%	49.38%	\$2,071,915.73	0.00%	40.81%	\$434,774.76	8.56%

Instructions

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[Engaging Educational Partners](#)

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For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

Requirements and Instructions

General Information – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

Reflections: Successes – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

Reflections: Identified Need – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

LCAP Highlights – Identify and briefly summarize the key features of this year's LCAP.

Comprehensive Support and Improvement – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC* Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

Local Control and Accountability Plan:

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

Prompt 1: “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

Prompt 2: “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

Prompt 3: “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

Goal Description: The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Broad Goal

Goal Description: Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Goal Description: Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

Required Goals

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

Consistently low-performing student group(s) criteria: An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

Low-performing school(s) criteria: The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Requirements and Instructions

Projected LCFF Supplemental and/or Concentration Grants: Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

Projected Additional LCFF Concentration Grant (15 percent): Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year: Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

LCFF Carryover — Percentage: Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar: Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year: Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

Required Descriptions:

For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

Principally Directed and Effective: An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA's goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

COEs and Charter Schools: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

Unduplicated Percentage > 55 percent: For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

Unduplicated Percentage < 55 percent: For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40 percent or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
 - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
 - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
 - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
 - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
 - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
January 2022

5. Open Public Hearing on the 2023 - 2024 Budget Adoption

5.1 Open for Public Questions and Comments



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

2023-2024
Budget Adoption

Board Meeting June 6th, 2023

Board of Trustees

Board President–Greg Rice

Board Clerk –Iva Sousa

Board Trustee –Fernando Cunha

Board Trustee–John Cardoza

Board Trustee–Shelley Heeger

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

**Budget, July 1
FINANCIAL REPORTS
2023-24 Budget
School District Certification**

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Business Office, 370 N Evans Rd, Tipton CA

Date: 06/01/2023

Adoption Date: 06/13/2023

Signed: _____

Clerk/Secretary of the Governing Board
(Original signature required)

Public Hearing:

Place: District Board Room, 370 N Evans Rd, Tipton CA

Date: 06/06/2023

Time: 7:00 PM

Contact person for additional information on the budget reports:

Name: Stacey Beltencourt

Title: Superintendent

Telephone: 559-752-4213

E-mail: sbeltencourt@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 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?	X	

Budget, July 1
FINANCIAL REPORTS
2023-24 Budget
School District Certification

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/13/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?		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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:

\$ _____

Less: Amount of total liabilities reserved in budget:

\$ _____

Estimated accrued but unfunded liabilities:

\$ _____ 0.00

X This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

This school district is not self-insured for workers' compensation claims.

Signed _____

Date of Meeting: _____

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Stacey Bettencourt

Title: Superintendent

Telephone: 559-752-4213

E-mail: sbettencourt@tipton.k12.ca.us

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2022-23 Estimated Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		

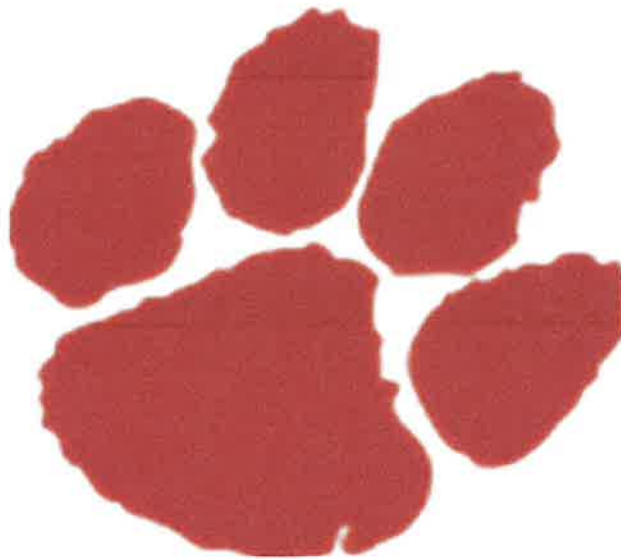
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	

MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS



Tipton Elementary School District

**SUMMARY ALL
SACS FUND RESOURCES**



**Budget Adoption
2023-2024**



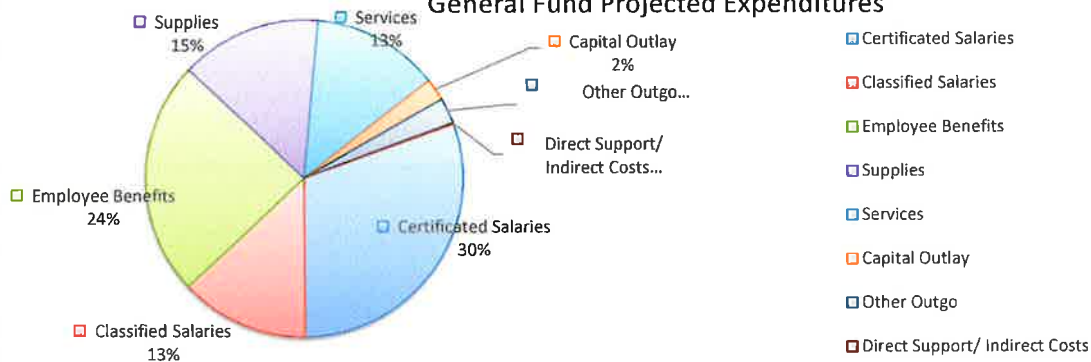
Tipton Elementary School District
2023-2024 Budget Adoption
Revenues, Expenditures and Changes in Fund Balance

GENERAL FUND

FUND 010

	Unrestricted	Restricted	Combined
Beginning Balance	\$5,322,672.83	\$2,659,923.79	\$7,982,596.62
<i>Revenues</i>			
LCFF	\$7,929,607.00	\$0.00	\$7,929,607.00
Federal Revenue	\$0.00	\$456,013.93	\$456,013.93
State Revenue	\$99,849.00	\$1,515,582.13	\$1,615,431.13
Local/Other Revenue	\$0.00	\$109,817.00	\$109,817.00
Total Revenue	\$8,029,456.00	\$2,081,413.06	\$10,110,869.06
<i>Expenditures</i>			
Certificated Salaries	\$3,258,633.98	\$238,101.00	\$3,496,734.98
Classified Salaries	\$807,491.00	\$595,376.00	\$1,402,867.00
Employee Benefits	\$1,912,227.00	\$706,517.00	\$2,618,744.00
Supplies	\$448,478.73	\$489,797.00	\$938,275.73
Services	\$780,275.08	\$314,332.93	\$1,094,608.01
Capital Outlay	\$23,000.00	\$15,500.00	\$38,500.00
Other Outgo	\$48,758.00	\$192,999.00	\$241,757.00
Direct Support/ Indirect Costs	(\$54,359.00)	\$29,941.00	(\$24,418.00)
Total Expenditures	\$7,224,504.79	\$2,582,563.93	\$9,807,068.72
<i>Other Financing Sources/ Uses</i>			
Other sources In	\$0.00		\$0.00
Interfund Transfer Out	\$0.00		\$0.00
Contributions	(\$913,691.00)	\$913,691.00	\$0.00
Total, Other Financing Sources/Uses	(\$913,691.00)	\$913,691.00	\$0.00
Net Increase/Decrease	(\$108,739.79)	\$412,540.13	
Ending fund Balance	\$5,213,933.04	\$3,072,463.92	\$8,286,396.96

General Fund Projected Expenditures





Tipton Elementary School District
2023-2024 Budget Adoption

Revenues, Expenditures and Changes in Fund Balance

Student Activity Special Revenue

FUND 08

Beginning Balance **\$58,736.97**

Revenues

Revenue	\$0.00
Federal Revenue	\$0.00
State Revenue	\$0.00
Local Revenue	\$0.00

Total Revenue **\$0.00**

Expenditures

Certificated Salaries	\$0.00
Classified Salaries	\$0.00
Employee Benefits	\$0.00
Supplies	\$0.00
Services	\$0.00
Capital Outlay	\$0.00
Other Outgo	\$0.00
Direct Support/ Indirect (\$0.00

Total Expenditures **\$0.00**

Other Financing Sources/ Uses

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

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

Net Increase/Decrease **\$0.00**

Ending fund Balance **\$58,736.97**



Tipton Elementary School District
2023-2024 Budget Adoption

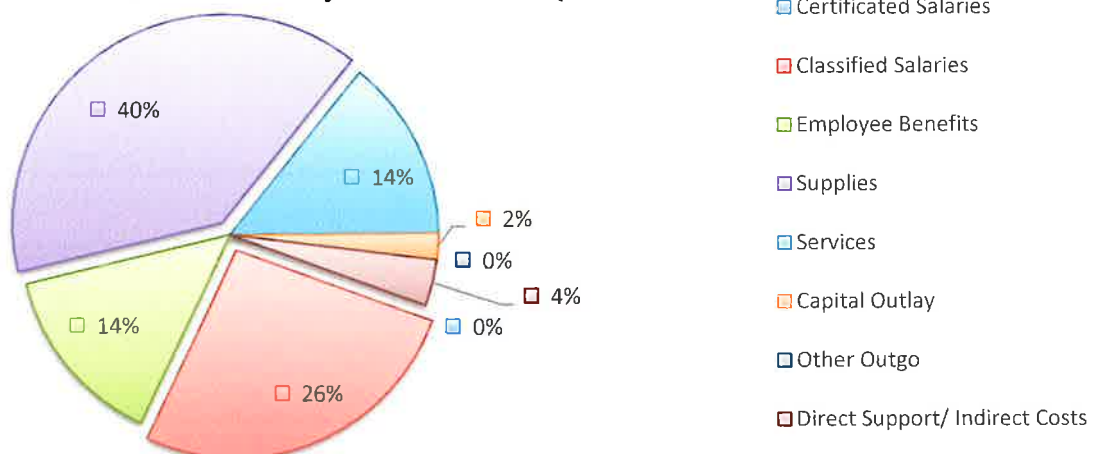
Revenues, Expenditures and Changes in Fund Balance

CAFETERIA FUND

FUND 130

Beginning Balance		\$478,260.92
<i>Revenues</i>		
Revenue	\$0.00	
Federal Revenue	\$495,000.00	
State Revenue	\$7,500.00	
Local Revenue	\$2,000.00	
Total Revenue		\$504,500.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$180,323.00	
Employee Benefits	\$96,563.00	
Supplies	\$269,200.00	
Services	\$95,990.00	
Capital Outlay	\$14,000.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$24,418.00	
Total Expenditures		\$680,494.00
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses		\$0.00
Net Increase/Decrease		(\$175,994.00)
Ending fund Balance		\$302,266.92

Cafeteria Projected Fund Expenditures





Tipton Elementary School District
2023-2024 Budget Adoption

Revenues, Expenditures and Changes in Fund Balance

DEFERRED MAINTENANCE		FUND 140
Beginning Balance		\$43,332.95
<i>Revenues</i>		
Revenue Source LCFF	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$0.00	
Total Revenue		\$0.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
Total Expenditures		\$0.00
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses		\$0.00
Net Increase/Decrease		\$0.00
Ending fund Balance		\$43,332.95



Tipton Elementary School District
2023-2024 Budget Adoption
Revenues, Expenditures and Changes in Fund Balance

FUND 211

Non-Treasury COP/Trustee Building Fund

Beginning Balance			\$573.42
<i>Revenues</i>			
Revenue Limit	\$0.00		
Federal Revenue	\$0.00		
State Revenue	\$0.00		
Local Revenue/INTEREST	\$0.00		
Total Revenue			\$0.00
<i>Expenditures</i>			
Certificated Salaries	\$0.00		
Classified Salaries	\$0.00		
Employee Benefits	\$0.00		
Supplies	\$0.00		
Services	\$0.00		
Capital Outlay	\$0.00		
Other Outgo	\$0.00		
Direct Support/ Indirect Costs	\$0.00		
Total Expenditures			\$0.00
<i>Other Financing Sources/ Uses</i>			
Other sources In	\$0.00		
Interfund Transfer Out	\$0.00		
Contributions	\$0.00		
Total, Other Financing Sources/Uses			\$0.00
Net Increase/Decrease			\$0.00
Ending fund Balance			\$573.42



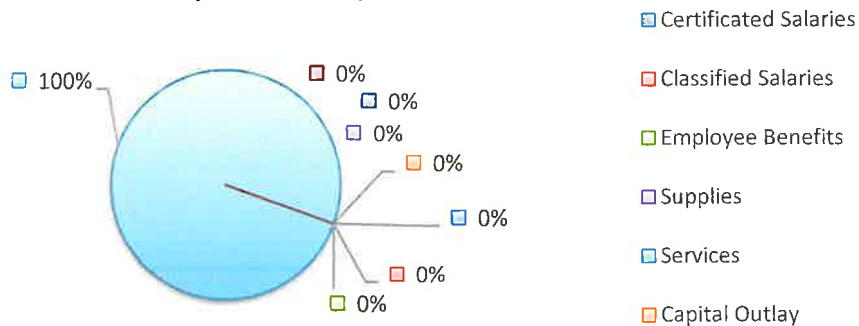
Tipton Elementary School District
2023-2024 Budget Adoption
Revenues, Expenditures and Changes in Fund Balance

Developer Fees

FUND 251

Beginning Balance		\$32,241.94
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$5,000.00	
Total Revenue		\$5,000.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$5,000.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
Total Expenditures		\$5,000.00
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses		\$0.00
Net Increase/Decrease		\$0.00
Ending fund Balance		\$32,241.94

Developer Fee Expenditures





Tipton Elementary School District
2023-2024 Budget Adoption

Revenues, Expenditures and Changes in Fund Balance

FUND 35

County School Facilities-Modernization Fund

Beginning Balance		\$507,320.70
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$0.00	
Total Revenue		\$0.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
Total Expenditures		\$0.00
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses		\$0.00
Net Increase/Decrease		\$0.00
Ending fund Balance		\$507,320.70

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

Tipton Elementary School District
2023-2024 Budget Adoption
Revenues, Expenditures and Changes in Fund Balance

FUND 510



Bond Interest and Redemption Fund

Beginning Balance			\$437,548.94
<i>Revenues</i>			
Revenue Limit		\$0.00	
Federal Revenue		\$0.00	
State Revenue		\$0.00	
Local Revenue		\$165,650.00	
Total Revenue			\$165,650.00
<i>Expenditures</i>			
Certificated Salaries		\$0.00	
Classified Salaries		\$0.00	
Employee Benefits		\$0.00	
Supplies		\$0.00	
Services		\$0.00	
Capital Outlay		\$0.00	
Other Outgo		\$165,650.00	
Direct Support/ Indirect Costs		\$0.00	
Total Expenditures			\$165,650.00
<i>Other Financing Sources/ Uses</i>			
Other sources In		\$0.00	
Interfund Transfer Out		\$0.00	
Contributions		\$0.00	
Total, Other Financing Sources/Uses			\$0.00
Net Increase/Decrease			\$0.00
Ending fund Balance			\$437,548.94

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



Tipton Elementary School District
2023-2024

Budget Adoption
June 6th, 2023

MYP
(Multi Year Projections)

Unrestricted/Restricted
Restricted
Unrestricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,929,607.00	1.46%	8,045,519.00	0.55%	8,089,739.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	99,849.00	-0.53%	99,316.00	-0.65%	98,671.00
4. Other Local Revenues	8600-8799	0.00	0.00%		0.00%	
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	(913,691.00)	1.24%	(924,987.00)	2.76%	(950,533.00)
6. Total (Sum lines A1 thru A5c)		7,115,765.00	1.46%	7,219,848.00	0.25%	7,237,877.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,258,633.98		3,389,976.98
b. Step & Column Adjustment				64,873.00		66,170.00
c. Cost-of-Living Adjustment				66,470.00		69,123.00
d. Other Adjustments						238.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,258,633.98	4.03%	3,389,976.98	4.00%	3,525,507.98
2. Classified Salaries						
a. Base Salaries				807,491.00		842,335.00
b. Step & Column Adjustment				15,328.00		15,634.00
c. Cost-of-Living Adjustment				16,456.00		17,098.00
d. Other Adjustments				3,060.00		62.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	807,491.00	4.32%	842,335.00	3.89%	875,129.00
3. Employee Benefits	3000-3999	1,912,227.00	2.50%	1,959,980.00	3.83%	2,034,982.00
4. Books and Supplies	4000-4999	448,478.73	3.02%	462,023.00	2.64%	474,220.00
5. Services and Other Operating Expenditures	5000-5999	780,275.08	3.02%	803,839.00	2.64%	825,061.00
6. Capital Outlay	6000-6999	23,000.00	0.00%	23,000.00	0.00%	23,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	48,758.00	0.00%	48,758.00	0.00%	48,758.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(54,359.00)	-22.98%	(41,865.00)	0.00%	(41,865.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,224,504.79	3.65%	7,488,046.98	3.70%	7,764,792.98

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(108,739.79)		(268,198.98)		(526,915.98)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,322,672.83		5,213,933.04		4,945,734.06
2. Ending Fund Balance (Sum lines C and D1)		5,213,933.04		4,945,734.06		4,418,818.08
3. Components of Ending Fund Balance						
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						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	5,211,433.04		4,943,234.06		4,416,318.08
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,213,933.04		4,945,734.06		4,418,818.08
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,211,433.04		4,943,234.06		4,416,318.08
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)		5,211,433.04		4,943,234.06		4,416,318.08
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: moving salaries from restricted 4035 to unrestricted. B2d: moving salaries from restricted 3010 to unrestricted						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	456,013.93	-17.18%	377,678.00	0.00%	377,678.00
3. Other State Revenues	8300-8599	1,515,582.13	-2.55%	1,476,966.00	-0.03%	1,476,564.00
4. Other Local Revenues	8600-8799	109,817.00	0.00%	109,817.00	0.00%	109,817.00
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	913,691.00	1.24%	924,987.00	2.76%	950,533.00
6. Total (Sum lines A1 thru A5c)		2,995,104.06	-3.53%	2,889,448.00	0.87%	2,914,592.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				238,101.00		246,484.00
b. Step & Column Adjustment				3,550.00		3,621.00
c. Cost-of-Living Adjustment				4,833.00		5,002.00
d. Other Adjustments						(238.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	238,101.00	3.52%	246,484.00	3.40%	254,869.00
2. Classified Salaries						
a. Base Salaries				595,376.00		614,587.00
b. Step & Column Adjustment				10,160.00		10,363.00
c. Cost-of-Living Adjustment				12,111.00		12,560.00
d. Other Adjustments				(3,060.00)		(62.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	595,376.00	3.23%	614,587.00	3.72%	637,448.00
3. Employee Benefits	3000-3999	706,517.00	1.42%	716,574.00	2.63%	735,433.00
4. Books and Supplies	4000-4999	489,797.00	-11.84%	431,824.00	38.97%	600,120.00
5. Services and Other Operating Expenditures	5000-5999	314,332.93	-11.05%	279,603.00	2.63%	286,946.00
6. Capital Outlay	6000-6999	15,500.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	192,999.00	0.59%	194,131.00	8.67%	210,958.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	29,941.00	-41.73%	17,447.00	0.00%	17,447.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,582,563.93	-3.17%	2,500,650.00	9.70%	2,743,221.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		412,540.13		388,798.00		171,371.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,659,923.79		3,072,463.92		3,461,261.92
2. Ending Fund Balance (Sum lines C and D1)		3,072,463.92		3,461,261.92		3,632,632.92
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,072,463.92		3,461,261.92		3,632,632.92
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,072,463.92		3,461,261.92		3,632,632.92
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: moving salaries from restricted 4035 to unrestricted. B2d: moving salaries from restricted 3010 to unrestricted						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,929,607.00	1.46%	8,045,519.00	0.55%	8,089,739.00
2. Federal Revenues	8100-8299	456,013.93	-17.18%	377,678.00	0.00%	377,678.00
3. Other State Revenues	8300-8599	1,615,431.13	-2.42%	1,576,282.00	-0.07%	1,575,235.00
4. Other Local Revenues	8600-8799	109,817.00	0.00%	109,817.00	0.00%	109,817.00
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)		10,110,869.06	-0.02%	10,109,296.00	0.43%	10,152,469.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,496,734.98		3,636,460.98
b. Step & Column Adjustment				68,423.00		69,791.00
c. Cost-of-Living Adjustment				71,303.00		74,125.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,496,734.98	4.00%	3,636,460.98	3.96%	3,780,376.98
2. Classified Salaries						
a. Base Salaries				1,402,867.00		1,456,922.00
b. Step & Column Adjustment				25,488.00		25,997.00
c. Cost-of-Living Adjustment				28,567.00		29,658.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,402,867.00	3.85%	1,456,922.00	3.82%	1,512,577.00
3. Employee Benefits	3000-3999	2,618,744.00	2.21%	2,676,554.00	3.51%	2,770,415.00
4. Books and Supplies	4000-4999	938,275.73	-4.74%	893,847.00	20.19%	1,074,340.00
5. Services and Other Operating Expenditures	5000-5999	1,094,608.01	-1.02%	1,083,442.00	2.64%	1,112,007.00
6. Capital Outlay	6000-6999	38,500.00	-40.26%	23,000.00	0.00%	23,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	241,757.00	0.47%	242,889.00	6.93%	259,716.00
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)		9,807,068.72	1.85%	9,988,696.98	5.20%	10,508,013.98
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		303,800.34		120,599.02		(355,544.98)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,982,596.62		8,286,396.96		8,406,995.98
2. Ending Fund Balance (Sum lines C and D1)		8,286,396.96		8,406,995.98		8,051,451.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	3,072,463.92		3,461,261.92		3,632,632.92
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	5,211,433.04		4,943,234.06		4,416,318.08
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,286,396.96		8,406,995.98		8,051,451.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,211,433.04		4,943,234.06		4,416,318.08
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 E1a thru E2c)		5,211,433.04		4,943,234.06		4,416,318.08
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		53.14%		49.49%		42.03%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
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 A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		479.39		473.39		467.39
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		9,807,068.72		9,988,696.98		10,508,013.98
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		9,807,068.72		9,988,696.98		10,508,013.98
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		392,282.75		399,547.88		420,320.56
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		392,282.75		399,547.88		420,320.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



2023-2024 Budget Adoption

June 6th, 2023

ADA

(Average Daily Attendance)



Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	485.39	485.39	519.52	479.39	479.39	507.52
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	485.39	485.39	519.52	479.39	479.39	507.52
5. District Funded County Program ADA						
a. County Community Schools	3.14	3.14	3.14	3.14	3.14	3.14
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	3.14	3.14	3.14	3.14	3.14	3.14
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	488.53	488.53	522.66	482.53	482.53	510.66
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 46915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00



TIPTON ELEMENTARY SCHOOL DISTRICT

GENERAL FUND

Budget Adoption
As of June 6th, 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.

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	7,504,239.63	0.00	7,504,239.63	7,929,607.00	0.00	7,929,607.00	5.7%
2) Federal Revenue		8100-8299	0.00	2,568,078.35	2,568,078.35	0.00	456,013.93	456,013.93	-82.2%
3) Other State Revenue		8300-8599	110,712.00	2,479,292.88	2,590,004.88	99,849.00	1,515,582.13	1,615,431.13	-37.6%
4) Other Local Revenue		8600-8799	106,412.24	109,795.00	216,207.24	0.00	109,817.00	109,817.00	-49.2%
5) TOTAL, REVENUES			7,721,363.87	5,157,166.23	12,878,530.10	8,029,456.00	2,081,413.06	10,110,869.06	-21.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,735,548.00	684,194.62	3,419,742.62	3,258,633.98	238,101.00	3,496,734.98	2.3%
2) Classified Salaries		2000-2999	769,280.90	588,583.97	1,357,864.87	807,491.00	595,376.00	1,402,867.00	3.3%
3) Employee Benefits		3000-3999	1,807,202.32	888,367.91	2,695,570.23	1,912,227.00	706,517.00	2,618,744.00	-2.1%
4) Books and Supplies		4000-4999	369,363.55	400,655.26	770,018.81	448,478.73	489,797.00	938,275.73	21.9%
5) Services and Other Operating Expenditures		5000-5999	754,759.58	495,747.52	1,250,507.10	780,275.08	314,332.93	1,094,608.01	-12.5%
6) Capital Outlay		6000-6999	23,801.52	1,228,478.15	1,252,279.67	23,000.00	15,500.00	38,500.00	-96.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	43,400.00	192,999.00	236,399.00	48,758.00	192,999.00	241,757.00	2.3%
7400-7499			(64,683.40)	40,265.40	(24,418.00)	(54,359.00)	29,941.00	(24,418.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,438,672.47	4,499,291.83	10,937,964.30	7,224,504.79	2,582,583.93	9,807,088.72	-10.3%
9) TOTAL, EXPENDITURES			1,282,691.40	657,874.40	1,940,565.80	804,951.21	(501,150.87)	303,800.34	-84.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	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	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(883,413.00)	883,413.00	0.00	(913,691.00)	913,691.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(883,413.00)	883,413.00	0.00	(913,691.00)	913,691.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			399,278.40	1,541,287.40	1,940,565.80	(108,739.79)	412,540.13	303,800.34	-84.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	4,923,394.43	1,075,303.39	5,998,697.82	5,322,672.83	2,659,923.79	7,982,596.62	33.1%
a) As of July 1 - Unaudited									
b) Audit Adjustments		9793	0.00	43,333.00	43,333.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			4,923,394.43	1,118,636.39	6,042,030.82	5,322,672.83	2,659,923.79	7,982,596.62	32.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,923,394.43	1,118,636.39	6,042,030.82	5,322,672.83	2,659,923.79	7,982,596.62	32.1%
2) Ending Balance, June 30 (E + F1e)			5,322,672.83	2,659,923.79	7,982,596.62	5,213,933.04	3,072,463.92	8,286,396.96	3.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,659,923.79	2,659,923.79	0.00	3,072,463.92	3,072,463.92	15.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,320,172.83	0.00	5,320,172.83	5,211,433.04	0.00	5,211,433.04	-2.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	5,135,015.00	0.00	5,135,015.00	5,483,069.00	0.00	5,483,069.00	6.8%
Education Protection Account State Aid - Current Year		8012	1,466,334.00	0.00	1,466,334.00	1,550,433.00	0.00	1,550,433.00	5.7%
State Aid - Prior Years		8019	16,785.63	0.00	16,785.63	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	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	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	896,105.00	0.00	896,105.00	896,105.00	0.00	896,105.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			7,514,239.63	0.00	7,514,239.63	7,929,607.00	0.00	7,929,607.00	5.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(10,000.00)		(10,000.00)	0.00		0.00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	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	0.00	0.0%
Property Taxes Transfers		8097	0.00	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	0.00	0.0%
TOTAL, LCFF SOURCES			7,504,239.63	0.00	7,504,239.63	7,929,607.00	0.00	7,929,607.00	5.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	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	0.00	0.0%
Donated Food Commodities		8221	0.00	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	0.00	0.0%
Flood Control Funds		8270	0.00	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	0.00	0.0%
FEMA		8281	0.00	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	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		414,452.22	414,452.22	0.00	277,348.00	277,348.00	-33.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		62,327.74	62,327.74		31,285.00	31,285.00	-49.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		45,236.00	45,236.00		42,409.00	42,409.00	-6.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		35,570.09	35,570.09		21,281.00	21,281.00	-40.2%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	2,010,492.30	2,010,492.30	0.00	83,690.93	83,690.93	-95.8%
TOTAL, FEDERAL REVENUE			0.00	2,568,078.35	2,568,078.35	0.00	456,013.93	456,013.93	-82.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		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	0.0%
Prior Years	6500	8319		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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	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	0.00	0.0%
Mandated Costs Reimbursements		8550	17,212.00	0.00	17,212.00	18,353.00	0.00	18,353.00	6.6%
Lottery - Unrestricted and Instructional Materials		8560	90,000.00	33,795.55	123,795.55	81,496.00	32,521.13	114,017.13	-7.9%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from									
State Sources		8587	0.00	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		203,483.00	203,483.00	0.0%
Charter School Facility Grant	6030	8590		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	0.0%
California Clean Energy Jobs Act	6230	8590		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	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,500.00	2,242,014.33	2,245,514.33	0.00	1,279,578.00	1,279,578.00	-43.0%
TOTAL, OTHER STATE REVENUE			110,712.00	2,479,292.88	2,590,004.88	99,849.00	1,515,582.13	1,615,431.13	-37.6%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	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	0.00	0.0%
Prior Years' Taxes		8617	0.00	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	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	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	0.00	0.0%
Food Service Sales		8634	0.00	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	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	55,000.00	0.00	55,000.00	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	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	0.00	0.0%
Non-Resident Students		8672	0.00	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	0.00	0.0%
Interagency Services		8677	0.00	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	0.00	0.0%
All Other Fees and Contracts		8689	0.00	13,950.00	13,950.00	0.00	13,950.00	13,950.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	51,412.24	95,845.00	147,257.24	0.00	95,867.00	95,867.00	-34.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	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	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			106,412.24	109,795.00	216,207.24	8,029,456.00	2,081,413.06	109,817.00	-49.2%
TOTAL, REVENUES			7,721,363.87	5,157,166.23	12,878,530.10			10,110,869.06	-21.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,404,002.00	651,546.99	3,055,548.99	2,925,853.98	194,468.00	3,120,321.98	2.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	287,506.00	0.00	287,506.00	152,728.00	0.00	152,728.00	-46.9%
Other Certificated Salaries		1900	44,040.00	32,647.63	76,687.63	180,052.00	43,633.00	223,685.00	191.7%
TOTAL, CERTIFICATED SALARIES			2,735,548.00	684,194.62	3,419,742.62	3,258,633.98	238,101.00	3,496,734.98	2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	150,863.75	367,669.76	518,533.51	155,247.00	363,016.00	518,263.00	-0.1%
Classified Support Salaries		2200	354,592.16	148,578.21	503,170.37	368,577.00	155,057.00	523,634.00	4.1%
Classified Supervisors' and Administrators' Salaries		2300	136,673.00	22,132.00	158,805.00	145,744.00	23,197.00	168,941.00	6.4%
Clerical, Technical and Office Salaries		2400	127,151.99	0.00	127,151.99	137,923.00	0.00	137,923.00	8.5%
Other Classified Salaries		2900	0.00	50,204.00	50,204.00	0.00	54,106.00	54,106.00	7.8%
TOTAL, CLASSIFIED SALARIES			769,280.90	588,583.97	1,357,864.87	807,491.00	595,376.00	1,402,867.00	3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	501,975.34	409,299.29	911,274.63	622,248.00	325,527.00	947,775.00	4.0%
PERS		3201-3202	184,914.32	140,075.26	324,989.58	223,676.00	164,917.00	388,593.00	19.6%
OASDI/Medicare/Alternative		3301-3302	99,178.32	54,935.00	154,113.32	112,101.00	49,002.00	161,103.00	4.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	753,225.51	212,743.30	965,968.81	798,196.00	135,709.00	933,905.00	-3.3%
Unemployment Insurance		3501-3502	16,919.97	6,193.10	23,113.07	20,331.00	4,169.00	24,500.00	6.0%
Workers' Compensation		3601-3602	106,248.46	38,053.28	144,301.74	110,276.00	22,734.00	133,010.00	-7.8%
OPEB, Allocated		3701-3702	10,563.15	3,741.68	14,324.83	12,703.00	2,592.00	15,295.00	6.8%
OPEB, Active Employees		3751-3752	11,235.00	3,327.00	14,562.00	12,696.00	1,867.00	14,563.00	0.0%
Other Employee Benefits		3901-3902	122,922.25	0.00	122,922.25	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,807,202.32	868,367.91	2,675,570.23	1,912,227.00	706,517.00	2,618,744.00	-2.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	7,352.68	7,352.68	0.00	7,000.00	7,000.00	-4.8%
Books and Other Reference Materials		4200	7,000.00	17,311.34	24,311.34	20,000.00	15,400.00	35,400.00	45.6%
Materials and Supplies		4300	309,082.70	248,041.99	557,124.69	401,797.00	348,597.00	750,394.00	34.7%
Noncapitalized Equipment		4400	51,780.85	127,949.25	179,730.10	25,181.73	118,800.00	143,981.73	-19.9%
Food		4700	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			369,363.55	400,655.26	770,018.81	448,478.73	489,797.00	938,275.73	21.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,300.00	14,005.19	21,305.19	7,300.00	8,900.00	16,200.00	-24.0%
Dues and Memberships		5300	15,028.00	0.00	15,028.00	15,028.00	0.00	15,028.00	0.0%
Insurance		5400 - 5450	70,400.00	0.00	70,400.00	70,500.00	0.00	70,500.00	0.1%
Operations and Housekeeping Services		5500	64,000.00	125,000.00	189,000.00	54,000.00	100,000.00	154,000.00	-13.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	73,936.86	37,385.00	111,321.86	72,500.00	2,500.00	75,000.00	-32.6%
Transfers of Direct Costs		5710	0.00	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	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	492,084.72	263,700.37	755,785.09	518,947.08	202,932.93	721,880.01	-6.9%
Communications		5900	32,000.00	35,656.96	67,656.96	32,000.00	0.00	32,000.00	-52.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			754,759.58	495,747.52	1,250,507.10	780,275.08	314,332.93	1,094,608.01	-12.5%
CAPITAL OUTLAY									
Land		6100	0.00	302,117.00	302,117.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	910,498.15	910,498.15	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	23,801.52	5,413.00	29,214.52	23,000.00	5,000.00	28,000.00	-4.2%

**Tipton Elementary
Tulare County**

**Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object**

54 72215 0000000
Form 01
EBBEAWBSET(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	450.00	450.00	0.00	500.00	500.00	11.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,801.52	1,228,478.15	1,252,279.67	23,000.00	15,500.00	38,500.00	-96.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	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	0.00	0.0%
Payments to County Offices		7142	43,400.00	0.00	43,400.00	48,758.00	0.00	48,758.00	12.3%
Payments to JPAs		7143	0.00	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	0.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/PT Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		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	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7289	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	69,364.00	69,364.00	0.00	69,364.00	69,364.00	0.0%
Other Debt Service - Principal		7439	0.00	123,635.00	123,635.00	0.00	123,635.00	123,635.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			43,400.00	192,999.00	236,399.00	48,758.00	192,999.00	241,757.00	2.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(40,265.40)	40,265.40	0.00	(29,941.00)	29,941.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(24,418.00)	0.00	(24,418.00)	(24,418.00)	0.00	(24,418.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(64,683.40)	40,265.40	(24,418.00)	(54,358.00)	29,941.00	(24,418.00)	0.0%
TOTAL EXPENDITURES			6,438,672.47	4,499,291.83	10,937,964.30	7,224,504.79	2,582,563.93	9,807,068.72	-10.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	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	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets									
Other Sources		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs									
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(883,413.00)	883,413.00	0.00	(913,691.00)	913,691.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(883,413.00)	883,413.00	0.00	(913,691.00)	913,691.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(883,413.00)	883,413.00	0.00	(913,691.00)	913,691.00	0.00	0.0%

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
A. REVENUES									
1) LCFF Sources		8010-8099	7,504,239.63	0.00	7,504,239.63	7,929,607.00	0.00	7,929,607.00	5.7%
2) Federal Revenue		8100-8299	0.00	2,568,078.35	2,568,078.35	0.00	456,013.93	456,013.93	-82.2%
3) Other State Revenue		8300-8599	110,712.00	2,479,292.88	2,590,004.88	99,849.00	1,515,592.13	1,615,431.13	-37.6%
4) Other Local Revenue		8600-8799	106,412.24	108,795.00	216,207.24	0.00	109,817.00	109,817.00	-49.2%
5) TOTAL, REVENUES			7,721,363.87	5,157,166.23	12,878,530.10	8,029,456.00	2,081,413.06	10,110,869.06	-21.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		4,018,808.79	2,137,710.25	6,156,519.04	4,823,912.98	1,550,222.93	6,374,135.91	3.5%
2) Instruction - Related Services	2000-2999		711,543.66	54,137.39	765,681.07	722,401.73	56,279.00	778,680.73	1.7%
3) Pupil Services	3000-3999		417,273.77	67,577.45	484,851.22	453,648.08	68,449.00	522,097.08	7.7%
4) Ancillary Services	4000-4999		77,923.00	47,939.95	125,862.95	72,451.00	39,962.00	112,413.00	-10.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		701,010.54	75,267.40	776,277.94	633,762.00	45,866.00	679,618.00	-12.5%
8) Plant Services	8000-8999		468,712.69	1,923,660.39	2,392,373.08	469,571.00	628,796.00	1,098,367.00	-54.1%
9) Other Outgo	9000-9999	Excepl 7600-7699	43,400.00	192,999.00	236,399.00	48,758.00	192,999.00	241,757.00	2.3%
10) TOTAL, EXPENDITURES			6,438,672.47	4,469,291.83	10,937,964.30	7,224,504.79	2,562,563.93	9,807,068.72	-10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,282,691.40	657,874.40	1,940,565.80	804,951.21	(501,150.87)	303,800.34	-84.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	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	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(883,413.00)	883,413.00	0.00	(913,691.00)	913,691.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(883,413.00)	883,413.00	0.00	(913,691.00)	913,691.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			399,278.40	1,541,287.40	1,940,565.80	(108,739.79)	412,540.13	303,800.34	-84.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,923,394.43	1,075,303.39	5,998,697.82	5,322,672.83	2,659,923.79	7,982,596.62	33.1%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	43,333.00	43,333.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,923,394.43	1,118,636.39	6,042,030.82	5,322,672.83	2,659,923.79	7,982,596.62	32.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,923,394.43	1,118,636.39	6,042,030.82	5,322,672.83	2,659,923.79	7,982,596.62	32.1%
2) Ending Balance, June 30 (E + F1e)			5,322,672.83	2,659,923.79	7,982,596.62	5,213,833.04	3,072,463.92	8,286,396.96	3.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,659,923.79	2,659,923.79	0.00	3,072,463.92	3,072,463.92	15.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9769	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,320,172.83	0.00	5,320,172.83	5,211,433.04	0.00	5,211,433.04	-2.0%

Budget, July 1
General Fund
Exhibit: Restricted Balance Detail

54 72215 0000000
Form 01
EBBEAWBSET(2023-24)

Tipton Elementary
Tulare County

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	951,369.09	1,478,715.09
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	17,281.66	17,281.66
6230	California Clean Energy Jobs Act	10,153.20	10,153.20
6266	Educator Effectiveness, FY 2021-22	98,919.20	73,563.20
6300	Lottery: Instructional Materials	157,510.67	168,031.80
6547	Special Education Early Intervention Preschool Grant	12,002.65	12,002.65
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	164,015.00	164,015.00
7311	Classified School Employee Professional Development Block Grant	4,219.11	4,219.11
7435	Learning Recovery Emergency Block Grant	759,645.68	599,709.68
7810	Other Restricted State	43,333.00	43,333.00
8010	Other Restricted Local	441,464.53	501,429.53
Total, Restricted Balance		2,659,923.79	3,072,463.92



TIPTON ELEMENTARY SCHOOL DISTRICT

SPECIAL ACTIVITY SPECIAL REVENUE FUND

2023-2024 Budget Adoption
June 6th, 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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,104.93	58,736.97	50.2%
b) Audit Adjustments		9793	19,632.04	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			58,736.97	58,736.97	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,736.97	58,736.97	0.0%
2) Ending Balance, June 30 (E + F1e)			58,736.97	58,736.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	58,736.97	58,736.97	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		39,104.93	58,736.97	50.2%
b) Audit Adjustments	9793		19,632.04	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			58,736.97	58,736.97	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,736.97	58,736.97	0.0%
2) Ending Balance, June 30 (E + F1e)			58,736.97	58,736.97	0.0%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	58,736.97	58,736.97	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Tipton Elementary
Tulare County

Budget, July 1
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

54 72215 0000000
Form 08
E8BEAWBSET(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	58,736.97	58,736.97
Total, Restricted Balance		58,736.97	58,736.97



TIPTON ELEMENTARY SCHOOL DISTRICT

CAFETERIA FUND

2023-2024 Budget Adoption
June 6th, 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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	490,000.00	495,000.00	1.0%
3) Other State Revenue		8300-8599	111,950.08	7,500.00	-93.3%
4) Other Local Revenue		8600-8799	35,971.83	2,000.00	-94.4%
5) TOTAL, REVENUES			637,921.91	504,500.00	-20.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	176,746.00	180,323.00	2.0%
3) Employee Benefits		3000-3999	85,159.00	96,563.00	13.4%
4) Books and Supplies		4000-4999	269,200.00	269,200.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	95,990.38	95,990.00	0.0%
6) Capital Outlay		6000-6999	14,000.00	14,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,418.00	24,418.00	0.0%
9) TOTAL, EXPENDITURES			665,513.38	680,494.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,591.47)	(175,994.00)	537.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,591.47)	(175,994.00)	537.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	549,185.39	478,260.92	-12.9%
b) Audit Adjustments		9793	(43,333.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			505,852.39	478,260.92	-5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			505,852.39	478,260.92	-5.5%
2) Ending Balance, June 30 (E + F1e)			478,260.92	302,266.92	-36.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	478,260.92	302,266.92	-36.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	490,000.00	495,000.00	1.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			490,000.00	495,000.00	1.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	111,950.08	7,500.00	-93.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			111,950.08	7,500.00	-93.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,000.00	2,000.00	0.0%
		8650	0.00	0.00	0.0%
Leases and Rentals					
Interest		8660	7,869.97	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	14,421.85	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,680.01	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			35,971.83	2,000.00	-94.4%
TOTAL, REVENUES			637,921.91	504,500.00	-20.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	124,980.00	126,396.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	51,766.00	53,927.00	4.2%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			176,746.00	180,323.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,294.00	49,949.00	24.0%
OASDI/Medicare/Alternative		3301-3302	13,484.00	13,795.00	2.3%
Health and Welfare Benefits		3401-3402	24,109.00	26,164.00	8.5%
Unemployment Insurance		3501-3502	861.00	902.00	2.4%
Workers' Compensation		3601-3602	5,536.00	4,891.00	-11.7%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
			552.00	559.00	1.3%
		3701-3702	303.00	303.00	0.0%
OPEB, Allocated		3751-3752	0.00	0.00	0.0%
OPEB, Active Employees		3901-3902	85,159.00	96,563.00	13.4%
Other Employee Benefits					
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES		4200	26,000.00	26,000.00	0.0%
Books and Other Reference Materials		4300	43,200.00	43,200.00	0.0%
Materials and Supplies		4400	200,000.00	200,000.00	0.0%
Noncapitalized Equipment		4700	269,200.00	269,200.00	0.0%
Food					
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES		5100	200.00	200.00	0.0%
Subagreements for Services		5200	400.00	400.00	0.0%
Travel and Conferences		5300	0.00	0.00	0.0%
Dues and Memberships		5400-5450	20,000.00	20,000.00	0.0%
Insurance		5500	2,690.38	2,690.00	0.0%
Operations and Housekeeping Services		5600	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5710	0.00	0.00	0.0%
Transfers of Direct Costs		5750	72,700.00	72,700.00	0.0%
Transfers of Direct Costs - Interfund		5800	0.00	0.00	0.0%
Professional Consulting Services and Operating Expenditures		5900	95,990.38	95,990.00	0.0%
Communications					
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY		6200	14,000.00	14,000.00	0.0%
Buildings and Improvements of Buildings		6400	0.00	0.00	0.0%
Equipment		6500	0.00	0.00	0.0%
Equipment Replacement		6600	0.00	0.00	0.0%
Lease Assets		6700	14,000.00	14,000.00	0.0%
Subscription Assets					
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)		7438	0.00	0.00	0.0%
Debt Service		7439	0.00	0.00	0.0%
Debt Service - Interest			0.00	0.00	0.0%
Other Debt Service - Principal					
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,418.00	24,418.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		7350	24,418.00	24,418.00	0.0%
Transfers of Indirect Costs - Interfund			665,513.38	680,494.00	2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
TOTAL, EXPENDITURES					
INTERFUND TRANSFERS			0.00	0.00	0.0%
INTERFUND TRANSFERS IN		8916	0.00	0.00	0.0%
From: General Fund		8919	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		7619	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
(b) TOTAL, INTERFUND TRANSFERS OUT					
OTHER SOURCES/USES					
SOURCES			0.00	0.00	0.0%
Other Sources		8965	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs			0.00	0.00	0.0%
Long-Term Debt Proceeds		8972	0.00	0.00	0.0%
Proceeds from Leases		8974	0.00	0.00	0.0%
Proceeds from SBITAs		8979	0.00	0.00	0.0%
All Other Financing Sources					
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS		8980	0.00	0.00	0.0%
Contributions from Unrestricted Revenues					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		9990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	490,000.00	495,000.00	1.0%
3) Other State Revenue		8300-8599	111,950.08	7,500.00	-93.3%
4) Other Local Revenue		6600-8799	35,971.83	2,000.00	-94.4%
5) TOTAL, REVENUES			637,921.91	504,500.00	-20.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		599,395.38	614,376.00	2.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		24,418.00	24,418.00	0.0%
8) Plant Services	8000-8999		41,700.00	41,700.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			665,513.38	680,494.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B10)			(27,591.47)	(175,994.00)	537.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,591.47)	(175,994.00)	537.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	549,185.39	478,260.92	-12.9%
b) Audit Adjustments		9793	(43,333.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			505,852.39	478,260.92	-5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			505,852.39	478,260.92	-5.5%
2) Ending Balance, June 30 (E + F1e)			478,260.92	302,266.92	-36.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	478,260.92	302,266.92	-36.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	478,260.92	302,266.92
Total, Restricted Balance		478,260.92	302,266.92



TIPTON ELEMENTARY SCHOOL DISTRICT

DEFERRED MAINTENANCE FUND

2023-2024 Budget Adoption
June 6th, 2023

Fund # 14

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

Principle revenues in this fund are:

- Interest
- Interfund Transfers In
- LCFF Revenue

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	10,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,500.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,800.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,100.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,100.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,100.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,432.95	43,332.95	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,432.95	43,332.95	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,432.95	43,332.95	-2.5%
2) Ending Balance, June 30 (E + F1e)			43,332.95	43,332.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	43,332.95	43,332.95	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9480	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9890	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	10,000.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,000.00	0.00	-100.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,500.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,100.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,600.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,100.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES		8010-8099	10,000.00	0.00	-100.0%
1) LCFF Sources		8100-8299	0.00	0.00	0.0%
2) Federal Revenue		8300-8599	0.00	0.00	0.0%
3) Other State Revenue		8600-8799	0.00	0.00	0.0%
4) Other Local Revenue			10,000.00	0.00	-100.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)	1000-1999		0.00	0.00	0.0%
1) Instruction	2000-2999		0.00	0.00	0.0%
2) Instruction - Related Services	3000-3999		0.00	0.00	0.0%
3) Pupil Services	4000-4999		0.00	0.00	0.0%
4) Ancillary Services	5000-5999		0.00	0.00	0.0%
5) Community Services	6000-6999		0.00	0.00	0.0%
6) Enterprise	7000-7999		11,100.00	0.00	-100.0%
7) General Administration	8000-8999		0.00	0.00	0.0%
8) Plant Services	9000-9999	Except 7600-7699	11,100.00	0.00	-100.0%
9) Other Outgo					
10) TOTAL, EXPENDITURES			(1,100.00)	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.0%
b) Transfers Out			0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
3) Contributions			(1,100.00)	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES					
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	44,432.95	43,332.95	-2.5%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments			44,432.95	43,332.95	-2.5%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.0%
d) Other Restatements			44,432.95	43,332.95	-2.5%
e) Adjusted Beginning Balance (F1c + F1d)			43,332.95	43,332.95	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed		9750	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
d) Assigned		9780	43,332.95	43,332.95	0.0%
Other Assignments (by Resource/Object)					
e) Unassigned/Unappropriated		9789	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9790	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					

Tipton Elementary
Tulare County

Budget, July 1
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

54 72215 0000000
Form 14
EBBEAWBSET(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00



TIPTON ELEMENTARY SCHOOL DISTRICT

BUILDING FUND

2023-2024 Budget Adoption
June 6th, 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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2899	0.00	0.00	0.0%
3) Employee Benefits		3000-3899	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7500-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	573.42	573.42	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			573.42	573.42	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			573.42	573.42	0.0%
2) Ending Balance, June 30 (E + F1e)			573.42	573.42	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	573.42	573.42	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From, All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7698	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	573.42	573.42	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			573.42	573.42	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			573.42	573.42	0.0%
2) Ending Balance, June 30 (E + F1e)			573.42	573.42	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	573.42	573.42	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	573.42	573.42
Total, Restricted Balance		573.42	573.42



TIPTON ELEMENTARY SCHOOL DISTRICT

CAPITAL FACILITIES FUND

2023-2024 Budget Adoption
June 6th, 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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,241.94	32,241.94	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,241.94	32,241.94	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,241.94	32,241.94	0.0%
2) Ending Balance, June 30 (E + F1e)			32,241.94	32,241.94	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,241.94	32,241.94	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9390	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions	8575		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll	8615		0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes	8621		0.00	0.00	0.0%
Other	8622		0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees	8681		5,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	0.00	-100.0%
TOTAL, REVENUES			5,000.00	0.00	-100.0%
CERTIFICATED SALARIES					
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,000.00	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,241.94	32,241.94	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,241.94	32,241.94	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,241.94	32,241.94	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,241.94	32,241.94	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	32,241.94	32,241.94
Total, Restricted Balance		32,241.94	32,241.94



TIPTON ELEMENTARY SCHOOL DISTRICT

COUNTY SCHOOL FACILITIES FUND

2023-2024 Budget Adoption

June 6th, 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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	584,920.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,650.00	0.00	-100.0%
5) TOTAL, REVENUES			586,570.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	212,901.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			213,401.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			373,169.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			373,169.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,151.70	507,320.70	278.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,151.70	507,320.70	278.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,151.70	507,320.70	278.2%
2) Ending Balance, June 30 (E + F1e)			507,320.70	507,320.70	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	507,320.70	507,320.70	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9750	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	584,920.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			584,920.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,650.00	0.00	+100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,650.00	0.00	-100.0%
TOTAL, REVENUES			586,570.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Tipton Elementary
Tulare County

Budget, July 1
County School Facilities Fund
Expenditures by Object

54 72215 0000000
Form 35
E8BEAWBSET(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES		5100	0.00	0.00	0.0%
Subagreements for Services		5200	0.00	0.00	0.0%
Travel and Conferences		5400-5450	0.00	0.00	0.0%
Insurance		5500	0.00	0.00	0.0%
Operations and Housekeeping Services		5600	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5710	0.00	0.00	0.0%
Transfers of Direct Costs		5750	500.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5800	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5900	500.00	0.00	-100.0%
Communications					
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES					
CAPITAL OUTLAY		6100	0.00	0.00	0.0%
Land		6170	0.00	0.00	0.0%
Land Improvements		6200	212,901.00	0.00	-100.0%
Buildings and Improvements of Buildings		6300	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6400	0.00	0.00	0.0%
Equipment		6500	0.00	0.00	0.0%
Equipment Replacement		6600	0.00	0.00	0.0%
Lease Assets		6700	0.00	0.00	0.0%
Subscription Assets			212,901.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY					
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out			0.00	0.00	0.0%
Transfers of Pass-Through Revenues		7211	0.00	0.00	0.0%
To Districts or Charter Schools		7212	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.0%
To JPAs		7299	0.00	0.00	0.0%
All Other Transfers Out to All Others			0.00	0.00	0.0%
Debt Service		7438	0.00	0.00	0.0%
Debt Service - Interest		7439	0.00	0.00	0.0%
Other Debt Service - Principal			0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			213,401.00	0.00	-100.0%
TOTAL, EXPENDITURES					
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		8913	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8919	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		7613	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7619	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT					
OTHER SOURCES/USES					
SOURCES		8953	0.00	0.00	0.0%
Proceeds					
Proceeds from Disposal of Capital Assets		8965	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8971	0.00	0.00	0.0%
Long-Term Debt Proceeds		8972	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8973	0.00	0.00	0.0%
Proceeds from Leases		8974	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.0%
Proceeds from SBITAs			0.00	0.00	0.0%
All Other Financing Sources					
(c) TOTAL, SOURCES		7651	0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
(d) TOTAL, USES					
CONTRIBUTIONS		8980	0.00	0.00	0.0%
Contributions from Unrestricted Revenues					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Budget, July 1
County School Facilities Fund
Expenditures by Function

54 72215 0000000
Form 35
E8BEAWBSET(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	584,920.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,650.00	0.00	-100.0%
5) TOTAL, REVENUES			586,570.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		213,401.00	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	213,401.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			373,169.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)					
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.0%
b) Transfers Out					
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
3) Contributions					
4) TOTAL, OTHER FINANCING SOURCES/USES			373,169.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)					
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	134,151.70	507,320.70	278.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments			134,151.70	507,320.70	278.2%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	134,151.70	507,320.70	278.2%
e) Adjusted Beginning Balance (F1c + F1d)			507,320.70	507,320.70	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.0%
All Others		9740	507,320.70	507,320.70	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed		9750	0.00	0.00	0.0%
Stabilization Arrangements		9760			
Other Commitments (by Resource/Object)					
d) Assigned		9780	0.00	0.00	0.0%
Other Assignments (by Resource/Object)					
e) Unassigned/Unappropriated		9789	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9790	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	2,174.04	2,174.04
7810	Other Restricted State	505,146.66	505,146.66
Total, Restricted Balance		507,320.70	507,320.70



TIPTON ELEMENTARY SCHOOL DISTRICT

BOND INTEREST AND REDEMPTION FUND

2023-2024 Budget Adoption

June 6th, 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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	163,650.00	165,650.00	1.2%
5) TOTAL, REVENUES			163,650.00	165,650.00	1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	160,650.00	165,650.00	3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			160,650.00	165,650.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	434,548.94	437,548.94	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			434,548.94	437,548.94	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			434,548.94	437,548.94	0.7%
2) Ending Balance, June 30 (E + F1a)			437,548.94	437,548.94	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	437,548.94	437,548.94	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	160,650.00	165,650.00	3.1%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	3,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			163,650.00	165,650.00	1.2%
TOTAL, REVENUES			163,650.00	165,650.00	1.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	60,000.00	65,000.00	8.3%
Bond Interest and Other Service Charges		7434	100,650.00	100,650.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			160,650.00	165,650.00	3.1%
TOTAL, EXPENDITURES			160,650.00	165,650.00	3.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8989	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	163,650.00	165,650.00	1.2%
5) TOTAL, REVENUES			163,650.00	165,650.00	1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	160,650.00	165,650.00	3.1%
10) TOTAL, EXPENDITURES			160,650.00	165,650.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			3,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			3,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	434,548.94	437,548.94	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			434,548.94	437,548.94	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			434,548.94	437,548.94	0.7%
2) Ending Balance, June 30 (E + F1e)			437,548.94	437,548.94	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	437,548.94	437,548.94	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	437,548.94	437,548.94
Total, Restricted Balance		437,548.94	437,548.94



TIPTON ELEMENTARY SCHOOL DISTRICT

2023-2024 Budget Adoption
June 6th, 2023

SUPPLEMENTAL FORMS

CEA – Current Expense Formula

ESMOE - Every Student Succeeds Act MOE

IDR – Indirect Cost Rate

L – Lottery

SIAA/SIAB – Summary of Inter-fund Activities

C&S – Criteria and Standards

Cash Flow

Other forms as needed

Budget, July 1
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

54 72215 0000000
Form CEA
E8BEAWBSET(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	3,419,742.62	301	0.00	303	3,419,742.62	305	8,791.25		307	3,410,951.37	309
2000 - Classified Salaries	1,357,864.87	311	120.95	313	1,357,743.92	315	242,418.76		317	1,115,325.16	319
3000 - Employee Benefits	2,675,570.23	321	14,368.65	323	2,661,201.58	325	138,005.73		327	2,523,195.85	329
4000 - Books, Supplies Equip Replace. (6500)	770,468.81	331	106,760.54	333	663,708.27	335	106,463.04		337	557,245.23	339
5000 - Services . . & 7300 - Indirect Costs	1,226,089.10	341	56,784.00	343	1,169,305.10	345	32,412.24		347	1,136,892.86	349
TOTAL					9,271,701.49	365	TOTAL			8,743,610.47	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	393
10. Other Benefits (EC 22310).	3901 & 3902	393

Budget, July 1
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

54 72215 0000000
Form CEA
E8BEAWBSET(2023-24)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	5,455,719.44	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	202,941.98	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	5,252,777.46	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	60.08%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	60.08%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	8,743,610.47	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Budget, July 1
2023-24 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

54 72215 0000000
Form CEB
E8BEAWBSET(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	3,496,734.98	301	0.00	303	3,496,734.98	305	0.00		307	3,496,734.98	309
2000 - Classified Salaries	1,402,867.00	311	0.00	313	1,402,867.00	315	184,704.00		317	1,218,163.00	319
3000 - Employee Benefits	2,618,744.00	321	15,295.00	323	2,603,449.00	325	125,853.00		327	2,477,596.00	329
4000 - Books, Supplies Equip Replace. (6500)	938,775.73	331	103,500.00	333	835,275.73	335	181,635.00		337	653,640.73	339
5000 - Services . & 7300 - Indirect Costs	1,070,190.01	341	53,000.00	343	1,017,190.01	345	33,500.00		347	983,690.01	349
TOTAL					9,355,516.72	365	TOTAL			8,829,824.72	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	393
10. Other Benefits (EC 22310).	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	5,504,124.98	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	117,971.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	5,386,153.98	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	61.00%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	61.00%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	8,829,824.72
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Budget, July 1
2022-23 Estimated Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

54 72215 0000000
Form ESMOE
E8BEAWBSET(2023-24)

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	10,937,964.30
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,568,078.35
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	81,928.03
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	192,999.00
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)				274,927.03
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	27,591.47
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)				8,122,550.39
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				488.53
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,626.51

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	6,478,738.83	13,122.03
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	6,478,738.83	13,122.03
B. Required effort (Line A.2 times 90%)	5,830,864.95	11,809.83
C. Current year expenditures (Line I.E and Line II.B)	8,122,550.39	16,626.51
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>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.)</p> <p>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)</p>	MOE Met	
	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	<p>0.00</p>	<p>0.00</p>

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 186,070.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 7,252,782.89

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.57%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.
Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. Entry required

Entry required

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 375,084.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	25,681.07
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	400,765.07
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	400,765.07
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	6,149,014.22
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	757,384.37
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	477,938.22
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	125,862.95
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	370,829.94
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	31,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	23,782.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	973,582.32
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	427,095.38
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	9,336,489.40
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	4.29%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	4.29%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)

400,765.07

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year

36,895.48

2. Carry-forward adjustment amount deferred from prior year(s), if any

0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.78%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.78%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.72%) times Part III, Line B19); zero if positive

0.00

D. Preliminary carry-forward adjustment (Line C1 or C2)

0.00

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward

adjustment is applied to the current year calculation:

not
applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years:

not
applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years:

not
applicable

LEA request for Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if

Option 2 or Option 3 is selected)

0.00

Approved
indirect
cost rate: 4.78%

Highest
rate used
in any
program: 5.72%

Note: In one or
more resources,
the rate used is
greater than the
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	308,459.39	17,447.00	5.66%
01	3010	394,940.61	19,511.61	4.94%
01	4035	58,612.74	1,411.00	2.41%
01	4127	36,826.48	1,047.61	2.84%
01	4203	44,387.82	848.18	1.91%
13	5310	427,095.38	24,418.00	5.72%

Budget, July 1
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	582,775.87		148,854.14	731,630.01
2. State Lottery Revenue	8560	90,000.00		33,795.55	123,795.55
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		672,775.87	0.00	182,649.69	855,425.56
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	30,000.00		24,264.02	54,264.02
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			875.00	875.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		30,000.00	0.00	25,139.02	55,139.02
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	642,775.87	0.00	157,510.67	800,286.54
D. COMMENTS:					
Explanation needed for amounts in shaded cells for Resource 6300.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

54 72215 0000000
Form SIAB
E8BEAWBSET(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
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								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

54 72215 0000000
Form SIAB
E8BEAWBSET(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
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						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

54 72215 0000000
Form SIAB
E8BEAWBSET(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	24,418.00	(24,418.00)	0.00	0.00		

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
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							0.00	0.00
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							0.00	0.00
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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
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							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

54 72215 0000000
Form SIAA
E8BEAWBSET(2023-24)

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				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
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							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

54 72215 0000000
Form SIAA
E8BEAWBSET(2023-24)

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				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Tipton Elementary
Tulare County

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

54 72215 0000000
Form SIAA
E8BEAWBSET(2023-24)

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				
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	0.00	0.00	24,418.00	(24,418.00)	0.00	0.00	0.00	0.00

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	479.39	
District's ADA Standard Percentage Level:	2.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	521	521		
Charter School				
Total ADA	521	521	N/A	Met
Second Prior Year (2021-22)				
District Regular	521	521		
Charter School				
Total ADA	521	521	N/A	Met
First Prior Year (2022-23)				
District Regular	512	520		
Charter School		0		
Total ADA	512	520	N/A	Met
Budget Year (2023-24)				
District Regular	508			
Charter School	0			
Total ADA	508			

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 been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 479.4

District's Enrollment Standard Percentage Level: 2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	542	527		
Charter School				
Total Enrollment	542	527	2.8%	Not Met
Second Prior Year (2021-22)				
District Regular	527	536		
Charter School				
Total Enrollment	527	536	N/A	Met
First Prior Year (2022-23)				
District Regular	531	519		
Charter School				
Total Enrollment	531	519	2.3%	Not Met
Budget Year (2023-24)				
District Regular	509			
Charter School				
Total Enrollment	509			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

In 20-21, enrollment decreased due to the students unable to return to school for in-person instruction.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

District used 21-22 actual enrollment for 22-23 as an enrollment projection. Actual enrollment for 22-23 was lower than projected.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated. 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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	521	527	
Charter School		0	
Total ADA/Enrollment	521	527	98.9%
Second Prior Year (2021-22)			
District Regular	493	536	
Charter School	0		
Total ADA/Enrollment	493	536	91.9%
First Prior Year (2022-23)			
District Regular	485	519	
Charter School			
Total ADA/Enrollment	485	519	93.5%
Historical Average Ratio:			94.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.3%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent 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 or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	479	509		
Charter School	0			
Total ADA/Enrollment	479	509	94.2%	Met
1st Subsequent Year (2024-25)				
District Regular	473			
Charter School				
Total ADA/Enrollment	473	0	0.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	467			
Charter School				
Total ADA/Enrollment	467	0	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. **CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42236.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	522.66	510.66	496.67	482.53
b. Prior Year ADA (Funded)		522.66	510.66	496.67
c. Difference (Step 1a minus Step 1b)		(12.00)	(13.99)	(14.14)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.30%)	(2.74%)	(2.85%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		7,497,454.00	7,929,607.00	8,045,519.00
b1. COLA percentage		8.20%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		614,791.23	312,426.52	264,897.58
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.20%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		5.90%	1.20%	.44%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.90% to 6.90%	0.20% to 2.20%	-0.56% to 1.44%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	896,105.00	896,105.00	896,105.00	896,105.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	7,497,454.00	7,929,607.00	8,045,519.00	8,089,739.00
District's Projected Change in LCFF Revenue:		5.76%	1.46%	.55%
LCFF Revenue Standard		4.90% to 6.90%	0.20% to 2.20%	-0.56% to 1.44%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.90%	1.20%	.44%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.10% to 15.90%	-8.80% to 11.20%	-9.56% to 10.44%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0.90% to 10.90%	-3.80% to 6.20%	-4.56% to 5.44%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	2,568,078.35		
Budget Year (2023-24)	456,013.93	(82.24%)	Yes
1st Subsequent Year (2024-25)	377,678.00	(17.18%)	Yes
2nd Subsequent Year (2025-26)	377,678.00	0.00%	No

Explanation:
(required if Yes)

In 23-25 & 24-25 there is a reduction in one-time restricted funding.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	2,590,004.88		
Budget Year (2023-24)	1,615,431.13	(37.63%)	Yes
1st Subsequent Year (2024-25)	1,576,282.00	(2.42%)	No
2nd Subsequent Year (2025-26)	1,575,235.00	(.07%)	No

Explanation:
(required if Yes)

In 23-24 there is a reduction in restricted one-time funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	216,207.24		
Budget Year (2023-24)	109,817.00	(49.21%)	Yes
1st Subsequent Year (2024-25)	109,817.00	0.00%	No
2nd Subsequent Year (2025-26)	109,817.00	0.00%	No

Explanation:
(required if Yes)

District did not budget for interest in 23-24 and subsequent years.

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

First Prior Year (2022-23)	770,018.81		
Budget Year (2023-24)	938,275.73	21.85%	Yes
1st Subsequent Year (2024-25)	893,847.00	(4.74%)	Yes
2nd Subsequent Year (2025-26)	1,074,340.00	20.19%	Yes

Explanation:
(required if Yes)

District budgeted for one-time expenses and updated the budget to reflect spending plan.

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

First Prior Year (2022-23)	1,250,507.10		
Budget Year (2023-24)	1,094,608.01	(12.47%)	Yes
1st Subsequent Year (2024-25)	1,083,442.00	(1.02%)	No
2nd Subsequent Year (2025-26)	1,112,007.00	2.64%	No

Explanation:
(required if Yes)

District budgeted expenses and updated the budget to reflect current spending plan.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2022-23)	5,374,290.47		
Budget Year (2023-24)	2,181,262.06	(59.41%)	Not Met
1st Subsequent Year (2024-25)	2,063,777.00	(5.39%)	Met
2nd Subsequent Year (2025-26)	2,062,730.00	(.05%)	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2022-23)	2,020,525.91		
Budget Year (2023-24)	2,032,883.74	.61%	Met
1st Subsequent Year (2024-25)	1,977,289.00	(2.73%)	Met
2nd Subsequent Year (2025-26)	2,186,347.00	10.57%	Not Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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 6B
if NOT met)

In 23-25 & 24-25 there is a reduction in one-time restricted funding.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

In 23-24 there is a reduction in restricted one-time funding.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

District did not budget for interest in 23-24 and subsequent years.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures 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 6B
if NOT met)

District budgeted for one-time expenses and updated the budget to reflect spending plan.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

District budgeted expenses and updated the budget to reflect current spending plan.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

9,443,328.79

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required

Budgeted Contribution¹

Minimum Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

9,443,328.79

283,299.86

344,996.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size (EC Section 17070.75 (b)(2)(E)))

☐ Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	286,159.85	0.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,740,325.33	4,920,894.43	5,320,172.83
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,026,485.18	4,920,894.43	5,320,172.83
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	7,568,182.28	7,980,433.94	10,937,964.30
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	7,568,182.28	7,980,433.94	10,937,964.30
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	53.2%	61.7%	48.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	17.7%	20.6%	16.2%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	802,194.70	4,926,792.28	N/A	Met
Second Prior Year (2021-22)	894,409.25	4,987,573.20	N/A	Met
First Prior Year (2022-23)	399,278.40	6,438,672.47	N/A	Met
Budget Year (2023-24) (Information only)	(108,739.79)	7,224,504.79		

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 two or more of the three prior years.

Explanation:
(required if NOT met)

--

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals (If overestimated, else N/A)		
Third Prior Year (2020-21)	2,919,834.14	3,226,790.48	N/A	Met
Second Prior Year (2021-22)	3,266,957.34	4,028,985.18	N/A	Met
First Prior Year (2022-23)	3,995,528.48	4,923,394.43	N/A	Met
Budget Year (2023-24) (Information only)	5,322,672.83			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$80,000 (greater of)	0 to 300
4% or \$80,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and 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.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	479	473	467
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 MYP 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; Budget Year data are extracted.
For districts that serve as the AU of a SELPA (Form MYP, 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):

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	9,807,068.72	9,988,696.98	10,508,013.98
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)	9,807,068.72	9,988,696.98	10,508,013.98
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	392,282.75	399,547.88	420,320.56
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)

7.

District's Reserve Standard

(Greater of Line B5 or Line B6)

80,000.00	80,000.00	80,000.00
392,282.75	399,547.88	420,320.56

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
4. General Fund - Negative Ending Balances in Restricted Resources
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
(Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

Budget Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26)

0.00		
0.00		
5,213,933.04	4,945,734.06	4,418,818.08
0.00	0.00	0.00
0.00		
0.00		
0.00		
5,213,933.04	4,945,734.06	4,418,818.08
53.17%	49.51%	42.05%
392,282.75	399,547.88	420,320.56
Met	Met	Met

District's Reserve Standard
(Section 10B, Line 7):
Status:

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that 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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -\$20,000 to +\$20,000**

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 6980)				
First Prior Year (2022-23)	(883,413.00)			
Budget Year (2023-24)	(913,691.00)	30,278.00	3.4%	Met
1st Subsequent Year (2024-25)	(924,987.00)	11,296.00	1.2%	Met
2nd Subsequent Year (2025-26)	(950,533.00)	25,546.00	2.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

--

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments and their annual required payments for the budget 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.

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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list 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, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	15	010-99900-0-0000-89800	010-99900-0000-9100-74380/74390	1,013,600
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

QZAB	9	010-99901-0-0000-89800	010-99901-0-0000-9100-74380/74390	918,283
TOTAL:				1,931,883

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	89,420	89,464	89,385	89,394
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB	88,000	103,535	104,746	121,494
Total Annual Payments:	177,420	192,999	194,131	210,888
Has total annual payment increased over prior year (2022-23)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget 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.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

57. **Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

No

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund Governmental Fund

0

0

4. OPEB Liabilities

a. Total OPEB liability

678,920.00

b. OPEB plan(s) fiduciary net position (if applicable)

121,060.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

557,860.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2021

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

39,641.00

40,830.00

42,055.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

30,720.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

39,641.00

40,830.00

42,055.00

d. Number of retirees receiving OPEB benefits

3.00

3.00

3.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

- 1 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 2-4)

No

- 2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. **Self-Insurance Liabilities**

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

4. **Self-Insurance Contributions**

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

SB. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	31	31	31	31

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

District is currently negotiating a salary increase for the 23-24 school year.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

Is the cost of salary settlement included in the budget 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

42186		
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
210944	0	0

7. Amount included for any tentative salary schedule increases

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget 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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
592662	610441	628755
100.0%	100.0%	100.0%
3.0%	3.0%	3.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
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Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
66690	68020	69791
2.0%	2.0%	2.0%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B, Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	40	41	41	41

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

District is currently negotiating a salary increase for the 23-24 school year.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Is the cost of salary settlement included in the budget 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

18669

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
93346	0	0

7. Amount included for any tentative salary schedule increases

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
93346	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget 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

Yes	Yes	Yes
252575	260153	267956
100.0%	100.0%	100.0%
3.0%	3.0%	3.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
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Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
20988	21407	21835
2.0%	2.0%	200.0%

Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	5	5	5	5

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement
% change in salary schedule from prior year (may enter text, such as "Reopener")

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

4. Amount included for any tentative salary schedule increases

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget 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**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. Percent change in step & column over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 13, 2023

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1.** Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5.** Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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 approval of the budget.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	479.39	
District's ADA Standard Percentage Level:	2.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	521	521		
Charter School				
Total ADA	521	521	N/A	Met
Second Prior Year (2021-22)				
District Regular	521	521		
Charter School				
Total ADA	521	521	N/A	Met
First Prior Year (2022-23)				
District Regular	512	520		
Charter School		0		
Total ADA	512	520	N/A	Met
Budget Year (2023-24)				
District Regular	508			
Charter School	0			
Total ADA	508			

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 been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 479.4

District's Enrollment Standard Percentage Level: 2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	542	527		
Charter School				
Total Enrollment	542	527	2.8%	Not Met
Second Prior Year (2021-22)				
District Regular	527	536		
Charter School				
Total Enrollment	527	536	N/A	Met
First Prior Year (2022-23)				
District Regular	531	519		
Charter School				
Total Enrollment	531	519	2.3%	Not Met
Budget Year (2023-24)				
District Regular	509			
Charter School				
Total Enrollment	509			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

In 20-21, enrollment decreased due to the students unable to return to school for in-person instruction.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

District used 21-22 actual enrollment for 22-23 as an enrollment projection. Actual enrollment for 22-23 was lower than projected.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated. 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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	521	527	
Charter School		0	
Total ADA/Enrollment	521	527	98.9%
Second Prior Year (2021-22)			
District Regular	493	536	
Charter School	0		
Total ADA/Enrollment	493	536	91.9%
First Prior Year (2022-23)			
District Regular	485	519	
Charter School			
Total ADA/Enrollment	485	519	93.5%
Historical Average Ratio:			94.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.3%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent 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 or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	479	509		
Charter School	0			
Total ADA/Enrollment	479	509	94.2%	Met
1st Subsequent Year (2024-25)				
District Regular	473			
Charter School				
Total ADA/Enrollment	473	0	0.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	467			
Charter School				
Total ADA/Enrollment	467	0	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	522.66	510.66	496.67	482.53
b. Prior Year ADA (Funded)		522.66	510.66	496.67
c. Difference (Step 1a minus Step 1b)		(12.00)	(13.99)	(14.14)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.30%)	(2.74%)	(2.85%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		7,497,454.00	7,929,607.00	8,045,519.00
b1. COLA percentage		8.20%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		614,791.23	312,426.52	264,697.58
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.20%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		5.90%	1.20%	.44%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.90% to 6.90%	0.20% to 2.20%	-0.56% to 1.44%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	896,105.00	896,105.00	896,105.00	896,105.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	7,497,454.00	7,929,607.00	8,045,519.00	8,089,739.00
District's Projected Change in LCFF Revenue:		5.76%	1.46%	.55%
LCFF Revenue Standard		4.90% to 6.80%	0.20% to 2.20%	-0.56% to 1.44%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2020-21)	4,405,191.05	4,926,792.28	89.4%
Second Prior Year (2021-22)	4,217,682.16	4,987,673.20	84.6%
First Prior Year (2022-23)	5,312,031.22	6,438,672.47	82.5%
	Historical Average Ratio:		85.5%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.5% to 89.5%	81.5% to 89.5%	81.5% to 89.5%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	5,978,351.98	7,224,504.79	82.8%	Met
1st Subsequent Year (2024-25)	6,192,291.98	7,488,046.98	82.7%	Met
2nd Subsequent Year (2025-26)	6,435,618.98	7,764,792.98	82.9%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.90%	1.20%	.44%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.10% to 15.90%	-9.80% to 11.20%	-9.56% to 10.44%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0.90% to 10.90%	-3.80% to 6.20%	-4.56% to 5.44%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	2,568,078.35		
Budget Year (2023-24)	456,013.93	(82.24%)	Yes
1st Subsequent Year (2024-25)	377,678.00	(17.18%)	Yes
2nd Subsequent Year (2025-26)	377,678.00	0.00%	No

Explanation:
(required if Yes)

In 23-25 & 24-25 there is a reduction in one-time restricted funding.

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

First Prior Year (2022-23)	2,590,004.88		
Budget Year (2023-24)	1,615,431.13	(37.63%)	Yes
1st Subsequent Year (2024-25)	1,576,282.00	(2.42%)	No
2nd Subsequent Year (2025-26)	1,575,235.00	(.07%)	No

Explanation:
(required if Yes)

In 23-24 there is a reduction in restricted one-time funding.

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

First Prior Year (2022-23)	216,207.24		
Budget Year (2023-24)	109,817.00	(49.21%)	Yes
1st Subsequent Year (2024-25)	109,817.00	0.00%	No
2nd Subsequent Year (2025-26)	109,817.00	0.00%	No

Explanation:
(required if Yes)

District did not budget for interest in 23-24 and subsequent years.

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

First Prior Year (2022-23)	770,018.81		
Budget Year (2023-24)	938,275.73	21.85%	Yes
1st Subsequent Year (2024-25)	893,847.00	(4.74%)	Yes
2nd Subsequent Year (2025-26)	1,074,340.00	20.19%	Yes

Explanation:
(required if Yes)

District budgeted for one-time expenses and updated the budget to reflect spending plan.

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

First Prior Year (2022-23)	1,250,507.10		
Budget Year (2023-24)	1,094,608.01	(12.47%)	Yes
1st Subsequent Year (2024-25)	1,083,442.00	(1.02%)	No
2nd Subsequent Year (2025-26)	1,112,007.00	2.64%	No

Explanation:
(required if Yes)

District budgeted expenses and updated the budget to reflect current spending plan.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2022-23)	5,374,290.47		
Budget Year (2023-24)	2,181,262.06	(59.41%)	Not Met
1st Subsequent Year (2024-25)	2,063,777.00	(5.39%)	Met
2nd Subsequent Year (2025-26)	2,062,730.00	(.05%)	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2022-23)	2,020,525.91		
Budget Year (2023-24)	2,032,883.74	.61%	Met
1st Subsequent Year (2024-25)	1,977,289.00	(2.73%)	Met
2nd Subsequent Year (2025-26)	2,186,347.00	10.57%	Not Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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 6B
if NOT met)

In 23-25 & 24-25 there is a reduction in one-time restricted funding.

Explanation:

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

In 23-24 there is a reduction in restricted one-time funding.

Explanation:

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

District did not budget for interest in 23-24 and subsequent years.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures 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 6B
if NOT met)

District budgeted for one-time expenses and updated the budget to reflect spending plan.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

District budgeted expenses and updated the budget to reflect current spending plan.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

9,443,328.79

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

9,443,328.79

283,299.86

344,996.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- ☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
☐ Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	286,159.85	0.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,740,325.33	4,920,894.43	5,320,172.83
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,026,485.18	4,920,894.43	5,320,172.83
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	7,568,182.28	7,980,433.94	10,937,964.30
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	7,568,182.28	7,980,433.94	10,937,964.30
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	53.2%	61.7%	48.6%

District's Deficit Spending Standard Percentage Levels
(Line 3 times 1/3):

17.7%	20.6%	16.2%
-------	-------	-------

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	802,194.70	4,926,792.28	N/A	Met
Second Prior Year (2021-22)	894,409.25	4,987,673.20	N/A	Met
First Prior Year (2022-23)	399,278.40	6,438,672.47	N/A	Met
Budget Year (2023-24) (Information only)	(108,739.79)	7,224,504.79		

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 two or more of the three prior years.

Explanation:
(required if NOT met)

--

9. **CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ^a (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2020-21)	2,919,834.14	3,226,790.48	N/A	Met
Second Prior Year (2021-22)	3,266,957.34	4,028,985.18	N/A	Met
First Prior Year (2022-23)	3,995,528.48	4,923,394.43	N/A	Met
Budget Year (2023-24) (Information only)	5,322,672.83			

^a Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$80,000 (greater of)	0 to 300
4% or \$80,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and 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.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	479	473	467
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 MYP 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; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

Yes

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; If not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	9,807,068.72	9,988,696.98	10,508,013.98
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)	9,807,068.72	9,988,696.98	10,508,013.98
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	392,282.75	399,547.88	420,320.56
6. Reserve Standard - by Amount			

	(S80,000 for districts with 0 to 1,000 ADA, else 0)	80,000.00	80,000.00	80,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	392,282.75	399,547.88	420,320.56

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	5,211,433.04	4,943,234.06	4,416,318.08
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	5,211,433.04	4,943,234.06	4,416,318.08
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	53.14%	49.49%	42.03%
	District's Reserve Standard (Section 10B, Line 7):	392,282.75	399,547.88	420,320.56
	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 - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for Items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that 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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 6980)				
First Prior Year (2022-23)	(683,413.00)			
Budget Year (2023-24)	(913,691.00)	30,278.00	3.4%	Met
1st Subsequent Year (2024-25)	(924,987.00)	11,296.00	1.2%	Met
2nd Subsequent Year (2025-26)	(950,533.00)	25,546.00	2.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:

(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list 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	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	15	010-99900-0-0000-89900	010-99900-0-0000-9100-74380/74390	1,018,600
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

QZAB	9	010-99901-0-0000-89900	010-99901-0-0000-9100-74380/74390	918,283
TOTAL:				1,931,883

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	89,420	89,464	89,385	89,394
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB	88,000	103,535	104,746	121,494
Total Annual Payments:	177,420	192,999	194,131	210,888
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget 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.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

57. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

57A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip Items 2-5)

No

2. For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund Governmental Fund

0

0

4. OPEB Liabilities

- a. Total OPEB liability

678,920.00

- b. OPEB plan(s) fiduciary net position (if applicable)

121,060.00

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

557,860.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2021

5. OPEB Contributions

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

39,641.00

40,830.00

42,055.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

30,720.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

39,641.00

40,830.00

42,055.00

- d. Number of retirees receiving OPEB benefits

3.00

3.00

3.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

- 1 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 2-4)

No

- 2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

58. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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.

58A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	31	31	31	31

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

District is currently negotiating a salary increase for the 23-24 school year.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Is the cost of salary settlement included in the budget 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")

Tipton Elementary
Tulare County

2023-24 Budget, July 1
General Fund
School District Criteria and Standards
Review

54 72215 0000000
Form 01CS
E0BEAWBSET(2023-24)

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

42188

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

210944	0	0
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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget 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

Yes	Yes	Yes
592662	610441	628755
100.0%	100.0%	100.0%
3.0%	3.0%	3.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
66690	68020	69791
2.0%	2.0%	2.0%

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	40	41	41	41

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

District is currently negotiating a salary increase for the 23-24 school year.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of Superintendent and CBO certification:

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:
5. Salary settlement:

Begin Date:

End Date:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Is the cost of salary settlement included in the budget 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

18669

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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7. Amount included for any tentative salary schedule increases

93346	0	0
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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget 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

Yes	Yes	Yes
252575	260153	267956
100.0%	100.0%	100.0%
3.0%	3.0%	3.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
20988	21407	21835
2.0%	2.0%	200.0%

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	5	5	5	5

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement
% change in salary schedule from prior year (may enter text, such as "Reopener")

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. Percent change in step & column over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
2. Adoption date of the LCAP or an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes
Jun 13, 2023

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No
No
Yes
No
No
Yes
No
No
No

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 Budget Criteria and Standards Review

Budget Adoption Report

Bdg Adoption

Control Number: 60148365

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund:	General Fund			
Revenues				
LCFF Sources				
	010-00000-0-00000-00000-80110-0-0000	\$0.00	\$5,483,069.00	\$5,483,069.00
	010-00000-0-00000-00000-80410-0-0000	\$0.00	\$896,105.00	\$896,105.00
	010-14000-0-00000-00000-80120-0-0000	\$0.00	\$1,550,433.00	\$1,550,433.00
Total:		\$0.00	\$7,929,607.00	\$7,929,607.00
Federal Revenues				
	010-30100-4-00000-00000-82900-0-0000	\$0.00	\$277,348.00	\$277,348.00
	010-32180-0-00000-00000-82900-0-0000	\$0.00	\$25,703.00	\$25,703.00
	010-32190-0-00000-00000-82900-0-0000	\$0.00	\$52,632.93	\$52,632.93
	010-40350-4-00000-00000-82900-0-0000	\$0.00	\$31,285.00	\$31,285.00
	010-41270-4-00000-00000-82900-0-0000	\$0.00	\$21,281.00	\$21,281.00
	010-42030-4-00000-00000-82900-0-0000	\$0.00	\$42,409.00	\$42,409.00
	010-56340-0-00000-00000-82900-0-0000	\$0.00	\$5,355.00	\$5,355.00
Total:		\$0.00	\$456,013.93	\$456,013.93
Other State Revenues				
	010-00000-0-00000-00000-85500-0-0000	\$0.00	\$18,353.00	\$18,353.00
	010-11000-0-00000-00000-85600-0-0000	\$0.00	\$81,496.00	\$81,496.00
	010-26000-4-00000-00000-85900-0-0000	\$0.00	\$961,315.00	\$961,315.00
	010-60100-0-00000-00000-85900-0-0000	\$0.00	\$203,483.00	\$203,483.00
	010-60530-0-00000-00000-85900-0-0000	\$0.00	\$38,214.00	\$38,214.00
	010-63000-0-00000-00000-85600-0-0000	\$0.00	\$32,521.13	\$32,521.13
	010-76900-0-00000-00000-85900-0-0000	\$0.00	\$280,049.00	\$280,049.00
Total:		\$0.00	\$1,615,431.13	\$1,615,431.13
Other Local Revenues				
	010-90101-0-00000-00000-86890-0-0000	\$0.00	\$13,950.00	\$13,950.00
	010-90111-0-00000-00000-86990-0-0000	\$0.00	\$10,000.00	\$10,000.00
	010-90336-0-00000-00000-86990-0-0000	\$0.00	\$85,367.00	\$85,367.00
	010-90564-0-00000-00000-86990-0-0000	\$0.00	\$500.00	\$500.00

Bdg Adoption

Budget Adoption Report

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6/1/2023
1:26:08PM

Control Number: 60148365

Account Classification

Approved / Revised	Change Amount	Proposed Budget
Total:	\$109,817.00	\$109,817.00
\$0.00	\$10,110,869.06	\$10,110,869.06

Total Revenues

Expenditures

Certificated Salaries

010-00000-0-00000-27000-19000-0-0000
010-00000-0-00000-71500-13000-0-0000
010-00000-0-11100-10000-11000-0-0000
010-00000-0-11100-10000-11002-0-0000
010-00000-0-11100-10000-11003-0-0000
010-07200-0-11100-10000-11000-0-0106
010-07200-0-11100-10000-11000-0-0116
010-07200-0-11100-10000-11000-0-0501
010-07200-0-11100-10000-11002-0-0118
010-07200-0-11100-41000-19000-0-0406
010-07215-0-11100-10000-11000-0-0502
010-14000-0-11100-10000-11000-0-0000
010-26000-3-11350-10000-11003-0-0000
010-30100-4-11100-24900-19000-0-0000
010-30100-4-11100-41000-19000-0-0000
010-40350-4-11100-10000-11000-0-0000
010-41270-4-11100-41000-19000-0-0000
010-62660-0-11100-10000-11003-0-0000
010-74350-0-11100-10000-11000-0-0000

Classified Salaries

010-00000-0-00000-27000-24000-0-0000
010-00000-0-00000-27000-24002-0-0000
010-00000-0-00000-72000-23000-0-0000
010-00000-0-00000-72000-24000-0-0000
010-00000-0-00000-81000-22000-0-0000
010-00000-0-00000-81000-22002-0-0000
010-00000-0-00000-81000-22003-0-0000

\$0.00	\$140,381.00	\$140,381.00
\$0.00	\$152,728.00	\$152,728.00
\$0.00	\$1,078,560.98	\$1,078,560.98
\$0.00	\$82,500.00	\$82,500.00
\$0.00	\$15,000.00	\$15,000.00
\$0.00	\$73,017.00	\$73,017.00
\$0.00	\$90,364.00	\$90,364.00
\$0.00	\$310,961.00	\$310,961.00
\$0.00	\$2,220.00	\$2,220.00
\$0.00	\$39,671.00	\$39,671.00
\$0.00	\$217,442.00	\$217,442.00
\$0.00	\$1,055,789.00	\$1,055,789.00
\$0.00	\$45,000.00	\$45,000.00
\$0.00	\$17,623.00	\$17,623.00
\$0.00	\$8,749.00	\$8,749.00
\$0.00	\$20,617.00	\$20,617.00
\$0.00	\$17,261.00	\$17,261.00
\$0.00	\$15,600.00	\$15,600.00
\$0.00	\$113,251.00	\$113,251.00
\$0.00	\$3,496,734.98	\$3,496,734.98
Total:		
\$0.00	\$95,671.00	\$95,671.00
\$0.00	\$5,700.00	\$5,700.00
\$0.00	\$91,618.00	\$91,618.00
\$0.00	\$36,552.00	\$36,552.00
\$0.00	\$84,425.00	\$84,425.00
\$0.00	\$25,000.00	\$25,000.00
\$0.00	\$4,400.00	\$4,400.00

Budget Adoption Report

BGR030
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6/1/2023
1:26:08PM

Bdg Adoption

Control Number: 60148365

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-00000-0-00000-81000-23000-0-0000	\$0.00	\$30,929.00	\$30,929.00
010-00000-0-11100-24203-22003-0-0000	\$0.00	\$6,000.00	\$6,000.00
010-00000-0-11100-24900-22000-0-0000	\$0.00	\$32,609.00	\$32,609.00
010-07200-0-11100-10000-21000-0-0101	\$0.00	\$155,247.00	\$155,247.00
010-07200-0-11100-24203-22000-0-0105	\$0.00	\$53,914.00	\$53,914.00
010-07200-0-11100-24900-22000-0-0102	\$0.00	\$51,607.00	\$51,607.00
010-07200-0-11100-31300-22000-0-0203	\$0.00	\$6,004.00	\$6,004.00
010-07215-0-00000-81000-22000-0-0404	\$0.00	\$16,439.00	\$16,439.00
010-07230-0-00000-36000-22000-0-0000	\$0.00	\$88,179.00	\$88,179.00
010-07230-0-00000-36000-23000-0-0000	\$0.00	\$23,197.00	\$23,197.00
010-26000-3-11100-10000-21000-0-0000	\$0.00	\$84,142.00	\$84,142.00
010-26000-3-11100-10000-21003-0-0000	\$0.00	\$18,000.00	\$18,000.00
010-26000-3-11350-10000-21003-0-0000	\$0.00	\$30,000.00	\$30,000.00
010-30100-4-11100-10000-21000-0-0000	\$0.00	\$108,190.00	\$108,190.00
010-30100-4-11100-10000-21000-0-0208	\$0.00	\$14,654.00	\$14,654.00
010-30100-4-11100-10000-21003-0-0000	\$0.00	\$3,000.00	\$3,000.00
010-30100-4-11100-31300-22000-0-0000	\$0.00	\$24,018.00	\$24,018.00
010-30100-4-11100-31300-22000-0-0207	\$0.00	\$7,938.00	\$7,938.00
010-42030-4-11100-10000-21000-0-0000	\$0.00	\$31,702.00	\$31,702.00
010-60100-0-11100-10000-21000-0-0000	\$0.00	\$63,978.00	\$63,978.00
010-60100-0-11100-10000-21002-0-0000	\$0.00	\$7,700.00	\$7,700.00
010-60100-0-11100-10000-21003-0-0000	\$0.00	\$1,650.00	\$1,650.00
010-81500-0-00000-81000-22000-0-0000	\$0.00	\$107,344.00	\$107,344.00
010-81500-0-00000-81000-22003-0-0000	\$0.00	\$3,850.00	\$3,850.00
010-81500-0-00000-81000-23000-0-0000	\$0.00	\$23,197.00	\$23,197.00
010-90101-0-11100-31300-22000-0-0000	\$0.00	\$11,907.00	\$11,907.00
010-90336-0-11100-10000-29000-0-0000	\$0.00	\$54,106.00	\$54,106.00
Total:		\$1,402,867.00	\$1,402,867.00

010-00000-0-00000-27000-31010-0-0000	\$0.00	\$26,813.00	\$26,813.00
010-00000-0-00000-27000-32020-0-0000	\$0.00	\$28,080.00	\$28,080.00
010-00000-0-00000-27000-33013-0-0000	\$0.00	\$2,036.00	\$2,036.00
010-00000-0-00000-27000-33022-0-0000	\$0.00	\$6,285.00	\$6,285.00
010-00000-0-00000-27000-33023-0-0000	\$0.00	\$1,470.00	\$1,470.00

Employee Benefits

Budget Adoption Report

Bdg Adoption

Control Number: 60148365

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-00000-0-00000-27000-34010-0-0000	\$0.00	\$19,179.00	\$19,179.00
010-00000-0-00000-27000-34020-0-0000	\$0.00	\$38,236.00	\$38,236.00
010-00000-0-00000-27000-35010-0-0000	\$0.00	\$702.00	\$702.00
010-00000-0-00000-27000-35020-0-0000	\$0.00	\$507.00	\$507.00
010-00000-0-00000-27000-36010-0-0000	\$0.00	\$3,807.00	\$3,807.00
010-00000-0-00000-27000-36020-0-0000	\$0.00	\$2,749.00	\$2,749.00
010-00000-0-00000-27000-37010-0-0000	\$0.00	\$439.00	\$439.00
010-00000-0-00000-27000-37020-0-0000	\$0.00	\$314.00	\$314.00
010-00000-0-00000-27000-37510-0-0000	\$0.00	\$303.00	\$303.00
010-00000-0-00000-27000-37520-0-0000	\$0.00	\$607.00	\$607.00
010-00000-0-00000-71500-31010-0-0000	\$0.00	\$29,171.00	\$29,171.00
010-00000-0-00000-71500-33013-0-0000	\$0.00	\$2,215.00	\$2,215.00
010-00000-0-00000-71500-34010-0-0000	\$0.00	\$19,179.00	\$19,179.00
010-00000-0-00000-71500-35010-0-0000	\$0.00	\$764.00	\$764.00
010-00000-0-00000-71500-36010-0-0000	\$0.00	\$4,142.00	\$4,142.00
010-00000-0-00000-71500-37010-0-0000	\$0.00	\$478.00	\$478.00
010-00000-0-00000-71500-37510-0-0000	\$0.00	\$303.00	\$303.00
010-00000-0-00000-72000-32020-0-0000	\$0.00	\$35,503.00	\$35,503.00
010-00000-0-00000-72000-33022-0-0000	\$0.00	\$7,947.00	\$7,947.00
010-00000-0-00000-72000-33023-0-0000	\$0.00	\$1,858.00	\$1,858.00
010-00000-0-00000-72000-34020-0-0000	\$0.00	\$20,527.00	\$20,527.00
010-00000-0-00000-72000-35020-0-0000	\$0.00	\$641.00	\$641.00
010-00000-0-00000-72000-36020-0-0000	\$0.00	\$3,476.00	\$3,476.00
010-00000-0-00000-72000-37020-0-0000	\$0.00	\$397.00	\$397.00
010-00000-0-00000-72000-37520-0-0000	\$0.00	\$303.00	\$303.00
010-00000-0-00000-81000-32020-0-0000	\$0.00	\$40,097.00	\$40,097.00
010-00000-0-00000-81000-33022-0-0000	\$0.00	\$8,975.00	\$8,975.00
010-00000-0-00000-81000-33023-0-0000	\$0.00	\$2,099.00	\$2,099.00
010-00000-0-00000-81000-34020-0-0000	\$0.00	\$29,996.00	\$29,996.00
010-00000-0-00000-81000-35020-0-0000	\$0.00	\$724.00	\$724.00
010-00000-0-00000-81000-36020-0-0000	\$0.00	\$3,926.00	\$3,926.00
010-00000-0-00000-81000-37020-0-0000	\$0.00	\$449.00	\$449.00
010-00000-0-00000-81000-37520-0-0000	\$0.00	\$701.00	\$701.00
010-00000-0-11100-10000-31010-0-0000	\$0.00	\$224,628.00	\$224,628.00
010-00000-0-11100-10000-33012-0-0000	\$0.00	\$3,077.00	\$3,077.00

Budget Adoption Report

Bdg Adoption

Control Number: 60148365

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-00000-0-11100-10000-33013-0-0000	\$0.00	\$17,053.00	\$17,053.00
010-00000-0-11100-10000-34010-0-0000	\$0.00	\$232,859.00	\$232,859.00
010-00000-0-11100-10000-35010-0-0000	\$0.00	\$5,880.00	\$5,880.00
010-00000-0-11100-10000-36010-0-0000	\$0.00	\$31,896.00	\$31,896.00
010-00000-0-11100-10000-37010-0-0000	\$0.00	\$3,681.00	\$3,681.00
010-00000-0-11100-10000-37510-0-0000	\$0.00	\$3,696.00	\$3,696.00
010-00000-0-11100-24203-32020-0-0000	\$0.00	\$1,662.00	\$1,662.00
010-00000-0-11100-24203-33022-0-0000	\$0.00	\$372.00	\$372.00
010-00000-0-11100-24203-33023-0-0000	\$0.00	\$87.00	\$87.00
010-00000-0-11100-24203-35020-0-0000	\$0.00	\$30.00	\$30.00
010-00000-0-11100-24203-36020-0-0000	\$0.00	\$163.00	\$163.00
010-00000-0-11100-24203-37020-0-0000	\$0.00	\$18.00	\$18.00
010-00000-0-11100-24900-32020-0-0000	\$0.00	\$9,033.00	\$9,033.00
010-00000-0-11100-24900-32020-0-0000	\$0.00	\$2,022.00	\$2,022.00
010-00000-0-11100-24900-33022-0-0000	\$0.00	\$473.00	\$473.00
010-00000-0-11100-24900-33023-0-0000	\$0.00	\$9,559.00	\$9,559.00
010-00000-0-11100-24900-34020-0-0000	\$0.00	\$163.00	\$163.00
010-00000-0-11100-24900-35020-0-0000	\$0.00	\$884.00	\$884.00
010-00000-0-11100-24900-36020-0-0000	\$0.00	\$101.00	\$101.00
010-00000-0-11100-24900-37020-0-0000	\$0.00	\$152.00	\$152.00
010-00000-0-11100-10000-37520-0-0000	\$0.00	\$13,946.00	\$13,946.00
010-07200-0-11100-10000-31010-0-0106	\$0.00	\$17,260.00	\$17,260.00
010-07200-0-11100-10000-31010-0-0116	\$0.00	\$424.00	\$424.00
010-07200-0-11100-10000-31010-0-0118	\$0.00	\$59,394.00	\$59,394.00
010-07200-0-11100-10000-31010-0-0501	\$0.00	\$43,003.00	\$43,003.00
010-07200-0-11100-10000-32020-0-0101	\$0.00	\$1,059.00	\$1,059.00
010-07200-0-11100-10000-33013-0-0106	\$0.00	\$1,310.00	\$1,310.00
010-07200-0-11100-10000-33013-0-0116	\$0.00	\$32.00	\$32.00
010-07200-0-11100-10000-33013-0-0118	\$0.00	\$4,509.00	\$4,509.00
010-07200-0-11100-10000-33013-0-0501	\$0.00	\$9,625.00	\$9,625.00
010-07200-0-11100-10000-33022-0-0101	\$0.00	\$2,251.00	\$2,251.00
010-07200-0-11100-10000-33023-0-0101	\$0.00	\$12,427.00	\$12,427.00
010-07200-0-11100-10000-34010-0-0106	\$0.00	\$19,119.00	\$19,119.00
010-07200-0-11100-10000-34010-0-0116	\$0.00	\$57,355.00	\$57,355.00
010-07200-0-11100-10000-34010-0-0501	\$0.00	\$9,653.00	\$9,653.00
010-07200-0-11100-10000-34020-0-0101	\$0.00		

Budget Adoption Report

Bdg Adoption

Control Number: 60148365

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-07200-0-11100-10000-35010-0-0106	\$0.00	\$365.00	\$365.00
010-07200-0-11100-10000-35010-0-0116	\$0.00	\$452.00	\$452.00
010-07200-0-11100-10000-35010-0-0118	\$0.00	\$11.00	\$11.00
010-07200-0-11100-10000-35010-0-0501	\$0.00	\$1,555.00	\$1,555.00
010-07200-0-11100-10000-35020-0-0101	\$0.00	\$776.00	\$776.00
010-07200-0-11100-10000-36010-0-0106	\$0.00	\$1,980.00	\$1,980.00
010-07200-0-11100-10000-36010-0-0116	\$0.00	\$2,451.00	\$2,451.00
010-07200-0-11100-10000-36010-0-0118	\$0.00	\$60.00	\$60.00
010-07200-0-11100-10000-36010-0-0501	\$0.00	\$8,434.00	\$8,434.00
010-07200-0-11100-10000-36020-0-0101	\$0.00	\$4,210.00	\$4,210.00
010-07200-0-11100-10000-37010-0-0106	\$0.00	\$229.00	\$229.00
010-07200-0-11100-10000-37010-0-0116	\$0.00	\$283.00	\$283.00
010-07200-0-11100-10000-37010-0-0118	\$0.00	\$7.00	\$7.00
010-07200-0-11100-10000-37010-0-0501	\$0.00	\$974.00	\$974.00
010-07200-0-11100-10000-37020-0-0101	\$0.00	\$481.00	\$481.00
010-07200-0-11100-10000-37510-0-0106	\$0.00	\$197.00	\$197.00
010-07200-0-11100-10000-37510-0-0116	\$0.00	\$303.00	\$303.00
010-07200-0-11100-10000-37510-0-0501	\$0.00	\$910.00	\$910.00
010-07200-0-11100-24203-32020-0-0105	\$0.00	\$14,934.00	\$14,934.00
010-07200-0-11100-24203-33022-0-0105	\$0.00	\$3,343.00	\$3,343.00
010-07200-0-11100-24203-33023-0-0105	\$0.00	\$782.00	\$782.00
010-07200-0-11100-24203-34020-0-0105	\$0.00	\$19,118.00	\$19,118.00
010-07200-0-11100-24203-35020-0-0105	\$0.00	\$270.00	\$270.00
010-07200-0-11100-24203-36020-0-0105	\$0.00	\$1,462.00	\$1,462.00
010-07200-0-11100-24203-37020-0-0105	\$0.00	\$167.00	\$167.00
010-07200-0-11100-24203-37520-0-0105	\$0.00	\$303.00	\$303.00
010-07200-0-11100-24900-32020-0-0102	\$0.00	\$14,296.00	\$14,296.00
010-07200-0-11100-24900-33022-0-0102	\$0.00	\$3,200.00	\$3,200.00
010-07200-0-11100-24900-33023-0-0102	\$0.00	\$748.00	\$748.00
010-07200-0-11100-24900-34020-0-0102	\$0.00	\$10,475.00	\$10,475.00
010-07200-0-11100-24900-35020-0-0102	\$0.00	\$258.00	\$258.00
010-07200-0-11100-24900-36020-0-0102	\$0.00	\$1,399.00	\$1,399.00
010-07200-0-11100-24900-37020-0-0102	\$0.00	\$160.00	\$160.00
010-07200-0-11100-24900-37520-0-0102	\$0.00	\$152.00	\$152.00
010-07200-0-11100-31300-32020-0-0203	\$0.00	\$1,663.00	\$1,663.00

Budget Adoption Report

Control Number: 60148365

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-07200-0-11100-31300-33022-0-0203	\$0.00	\$372.00	\$372.00
010-07200-0-11100-31300-33023-0-0203	\$0.00	\$87.00	\$87.00
010-07200-0-11100-31300-34020-0-0203	\$0.00	\$282.00	\$282.00
010-07200-0-11100-31300-35020-0-0203	\$0.00	\$30.00	\$30.00
010-07200-0-11100-31300-36020-0-0203	\$0.00	\$163.00	\$163.00
010-07200-0-11100-31300-37020-0-0203	\$0.00	\$19.00	\$19.00
010-07200-0-11100-41000-31010-0-0406	\$0.00	\$7,577.00	\$7,577.00
010-07200-0-11100-41000-33013-0-0406	\$0.00	\$575.00	\$575.00
010-07200-0-11100-41000-34010-0-0406	\$0.00	\$11,547.00	\$11,547.00
010-07200-0-11100-41000-35010-0-0406	\$0.00	\$198.00	\$198.00
010-07200-0-11100-41000-36010-0-0406	\$0.00	\$1,076.00	\$1,076.00
010-07200-0-11100-41000-37010-0-0406	\$0.00	\$124.00	\$124.00
010-07200-0-11100-41000-37510-0-0406	\$0.00	\$183.00	\$183.00
010-07215-0-00000-81000-32020-0-0404	\$0.00	\$4,554.00	\$4,554.00
010-07215-0-00000-81000-33022-0-0404	\$0.00	\$1,019.00	\$1,019.00
010-07215-0-00000-81000-33023-0-0404	\$0.00	\$238.00	\$238.00
010-07215-0-00000-81000-34020-0-0404	\$0.00	\$5,927.00	\$5,927.00
010-07215-0-00000-81000-35020-0-0404	\$0.00	\$82.00	\$82.00
010-07215-0-00000-81000-36020-0-0404	\$0.00	\$446.00	\$446.00
010-07215-0-00000-81000-37020-0-0404	\$0.00	\$51.00	\$51.00
010-07215-0-00000-81000-37520-0-0404	\$0.00	\$94.00	\$94.00
010-07215-0-11100-10000-31010-0-0502	\$0.00	\$41,379.00	\$41,379.00
010-07215-0-11100-10000-33013-0-0502	\$0.00	\$3,153.00	\$3,153.00
010-07215-0-11100-10000-34010-0-0502	\$0.00	\$53,913.00	\$53,913.00
010-07215-0-11100-10000-35010-0-0502	\$0.00	\$1,087.00	\$1,087.00
010-07215-0-11100-10000-36010-0-0502	\$0.00	\$5,897.00	\$5,897.00
010-07215-0-11100-10000-37010-0-0502	\$0.00	\$681.00	\$681.00
010-07215-0-11100-10000-37510-0-0502	\$0.00	\$856.00	\$856.00
010-07230-0-00000-36000-32020-0-0000	\$0.00	\$30,851.00	\$30,851.00
010-07230-0-00000-36000-33022-0-0000	\$0.00	\$6,905.00	\$6,905.00
010-07230-0-00000-36000-33023-0-0000	\$0.00	\$1,615.00	\$1,615.00
010-07230-0-00000-36000-34020-0-0000	\$0.00	\$37,663.00	\$37,663.00
010-07230-0-00000-36000-35020-0-0000	\$0.00	\$557.00	\$557.00
010-07230-0-00000-36000-36020-0-0000	\$0.00	\$3,021.00	\$3,021.00
010-07230-0-00000-36000-37020-0-0000	\$0.00	\$345.00	\$345.00

Budget Adoption Report

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Bdg Adoption

Control Number: 60148365

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-07230-0-00000-36000-37520-0-0000	\$0.00	\$598.00	\$598.00
010-14000-0-11100-10000-31010-0-0000	\$0.00	\$201,656.00	\$201,656.00
010-14000-0-11100-10000-33013-0-0000	\$0.00	\$15,309.00	\$15,309.00
010-14000-0-11100-10000-34010-0-0000	\$0.00	\$191,182.00	\$191,182.00
010-14000-0-11100-10000-35010-0-0000	\$0.00	\$5,279.00	\$5,279.00
010-14000-0-11100-10000-36010-0-0000	\$0.00	\$28,634.00	\$28,634.00
010-14000-0-11100-10000-37010-0-0000	\$0.00	\$3,305.00	\$3,305.00
010-14000-0-11100-10000-37510-0-0000	\$0.00	\$3,035.00	\$3,035.00
010-26000-3-11100-10000-32020-0-0000	\$0.00	\$28,292.00	\$28,292.00
010-26000-3-11100-10000-33022-0-0000	\$0.00	\$6,333.00	\$6,333.00
010-26000-3-11100-10000-33023-0-0000	\$0.00	\$1,481.00	\$1,481.00
010-26000-3-11100-10000-34020-0-0000	\$0.00	\$7,046.00	\$7,046.00
010-26000-3-11100-10000-35020-0-0000	\$0.00	\$511.00	\$511.00
010-26000-3-11100-10000-36020-0-0000	\$0.00	\$2,770.00	\$2,770.00
010-26000-3-11100-10000-37020-0-0000	\$0.00	\$317.00	\$317.00
010-26000-3-11350-10000-31010-0-0000	\$0.00	\$8,595.00	\$8,595.00
010-26000-3-11350-10000-32020-0-0000	\$0.00	\$8,310.00	\$8,310.00
010-26000-3-11350-10000-33013-0-0000	\$0.00	\$655.00	\$655.00
010-26000-3-11350-10000-33022-0-0000	\$0.00	\$1,860.00	\$1,860.00
010-26000-3-11350-10000-33023-0-0000	\$0.00	\$435.00	\$435.00
010-26000-3-11350-10000-35010-0-0000	\$0.00	\$225.00	\$225.00
010-26000-3-11350-10000-35020-0-0000	\$0.00	\$150.00	\$150.00
010-26000-3-11350-10000-36010-0-0000	\$0.00	\$1,220.00	\$1,220.00
010-26000-3-11350-10000-36020-0-0000	\$0.00	\$945.00	\$945.00
010-26000-3-11350-10000-37010-0-0000	\$0.00	\$140.00	\$140.00
010-26000-3-11350-10000-37020-0-0000	\$0.00	\$95.00	\$95.00
010-30100-4-11100-10000-32020-0-0000	\$0.00	\$30,800.00	\$30,800.00
010-30100-4-11100-10000-32020-0-0208	\$0.00	\$4,059.00	\$4,059.00
010-30100-4-11100-10000-33022-0-0000	\$0.00	\$6,894.00	\$6,894.00
010-30100-4-11100-10000-33022-0-0208	\$0.00	\$909.00	\$909.00
010-30100-4-11100-10000-33023-0-0000	\$0.00	\$1,612.00	\$1,612.00
010-30100-4-11100-10000-33023-0-0208	\$0.00	\$212.00	\$212.00
010-30100-4-11100-10000-34020-0-0000	\$0.00	\$6,341.00	\$6,341.00
010-30100-4-11100-10000-34020-0-0208	\$0.00	\$7,169.00	\$7,169.00
010-30100-4-11100-10000-35020-0-0000	\$0.00	\$556.00	\$556.00

Budget Adoption Report

Bdg Adoption

Control Number: 60148365

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-30100-4-11100-10000-35020-0-0208	\$0.00	\$73.00	\$73.00
010-30100-4-11100-10000-36020-0-0000	\$0.00	\$3,016.00	\$3,016.00
010-30100-4-11100-10000-36020-0-0208	\$0.00	\$397.00	\$397.00
010-30100-4-11100-10000-37020-0-0000	\$0.00	\$345.00	\$345.00
010-30100-4-11100-10000-37020-0-0208	\$0.00	\$45.00	\$45.00
010-30100-4-11100-10000-37520-0-0208	\$0.00	\$114.00	\$114.00
010-30100-4-11100-24900-31010-0-0000	\$0.00	\$3,366.00	\$3,366.00
010-30100-4-11100-24900-33013-0-0000	\$0.00	\$256.00	\$256.00
010-30100-4-11100-24900-34010-0-0000	\$0.00	\$3,084.00	\$3,084.00
010-30100-4-11100-24900-35010-0-0000	\$0.00	\$88.00	\$88.00
010-30100-4-11100-24900-36010-0-0000	\$0.00	\$478.00	\$478.00
010-30100-4-11100-24900-37010-0-0000	\$0.00	\$55.00	\$55.00
010-30100-4-11100-24900-37510-0-0000	\$0.00	\$49.00	\$49.00
010-30100-4-11100-31300-32020-0-0000	\$0.00	\$6,653.00	\$6,653.00
010-30100-4-11100-31300-32020-0-0207	\$0.00	\$2,199.00	\$2,199.00
010-30100-4-11100-31300-33022-0-0000	\$0.00	\$1,489.00	\$1,489.00
010-30100-4-11100-31300-33022-0-0207	\$0.00	\$492.00	\$492.00
010-30100-4-11100-31300-33023-0-0000	\$0.00	\$348.00	\$348.00
010-30100-4-11100-31300-33023-0-0207	\$0.00	\$115.00	\$115.00
010-30100-4-11100-31300-34020-0-0000	\$0.00	\$1,127.00	\$1,127.00
010-30100-4-11100-31300-34020-0-0207	\$0.00	\$564.00	\$564.00
010-30100-4-11100-31300-35020-0-0000	\$0.00	\$120.00	\$120.00
010-30100-4-11100-31300-35020-0-0207	\$0.00	\$40.00	\$40.00
010-30100-4-11100-31300-36020-0-0000	\$0.00	\$651.00	\$651.00
010-30100-4-11100-31300-36020-0-0207	\$0.00	\$215.00	\$215.00
010-30100-4-11100-31300-37020-0-0000	\$0.00	\$74.00	\$74.00
010-30100-4-11100-31300-37020-0-0207	\$0.00	\$25.00	\$25.00
010-30100-4-11100-41000-31010-0-0000	\$0.00	\$1,671.00	\$1,671.00
010-30100-4-11100-41000-33013-0-0000	\$0.00	\$127.00	\$127.00
010-30100-4-11100-41000-34010-0-0000	\$0.00	\$2,547.00	\$2,547.00
010-30100-4-11100-41000-35010-0-0000	\$0.00	\$44.00	\$44.00
010-30100-4-11100-41000-36010-0-0000	\$0.00	\$237.00	\$237.00
010-30100-4-11100-41000-37010-0-0000	\$0.00	\$27.00	\$27.00
010-30100-4-11100-41000-37510-0-0000	\$0.00	\$40.00	\$40.00
010-40350-4-11100-10000-31010-0-0000	\$0.00	\$3,938.00	\$3,938.00

Budget Adoption Report

Bdg Adoption

Control Number: 60148365

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-40350-4-11100-10000-33013-0-0000	\$0.00	\$299.00	\$299.00
010-40350-4-11100-10000-34010-0-0000	\$0.00	\$3,608.00	\$3,608.00
010-40350-4-11100-10000-35010-0-0000	\$0.00	\$103.00	\$103.00
010-40350-4-11100-10000-36010-0-0000	\$0.00	\$559.00	\$559.00
010-40350-4-11100-10000-37010-0-0000	\$0.00	\$65.00	\$65.00
010-40350-4-11100-10000-37510-0-0000	\$0.00	\$57.00	\$57.00
010-41270-4-11100-41000-31010-0-0000	\$0.00	\$3,297.00	\$3,297.00
010-41270-4-11100-41000-33013-0-0000	\$0.00	\$250.00	\$250.00
010-41270-4-11100-41000-34010-0-0000	\$0.00	\$5,024.00	\$5,024.00
010-41270-4-11100-41000-35010-0-0000	\$0.00	\$86.00	\$86.00
010-41270-4-11100-41000-36010-0-0000	\$0.00	\$468.00	\$468.00
010-41270-4-11100-41000-37010-0-0000	\$0.00	\$54.00	\$54.00
010-41270-4-11100-41000-37510-0-0000	\$0.00	\$80.00	\$80.00
010-42030-4-11100-10000-32020-0-0000	\$0.00	\$8,781.00	\$8,781.00
010-42030-4-11100-10000-33022-0-0000	\$0.00	\$1,966.00	\$1,966.00
010-42030-4-11100-10000-33023-0-0000	\$0.00	\$460.00	\$460.00
010-42030-4-11100-10000-34020-0-0000	\$0.00	\$1,409.00	\$1,409.00
010-42030-4-11100-10000-35020-0-0000	\$0.00	\$159.00	\$159.00
010-42030-4-11100-10000-36020-0-0000	\$0.00	\$860.00	\$860.00
010-42030-4-11100-10000-37020-0-0000	\$0.00	\$98.00	\$98.00
010-60100-0-11100-10000-32020-0-0000	\$0.00	\$20,312.00	\$20,312.00
010-60100-0-11100-10000-33022-0-0000	\$0.00	\$4,546.00	\$4,546.00
010-60100-0-11100-10000-33023-0-0000	\$0.00	\$1,063.00	\$1,063.00
010-60100-0-11100-10000-34020-0-0000	\$0.00	\$16,176.00	\$16,176.00
010-60100-0-11100-10000-35020-0-0000	\$0.00	\$367.00	\$367.00
010-60100-0-11100-10000-36020-0-0000	\$0.00	\$1,989.00	\$1,989.00
010-60100-0-11100-10000-37020-0-0000	\$0.00	\$227.00	\$227.00
010-60100-0-11100-10000-37520-0-0000	\$0.00	\$190.00	\$190.00
010-62660-0-11100-10000-31010-0-0000	\$0.00	\$2,980.00	\$2,980.00
010-62660-0-11100-10000-33013-0-0000	\$0.00	\$226.00	\$226.00
010-62660-0-11100-10000-35010-0-0000	\$0.00	\$78.00	\$78.00
010-62660-0-11100-10000-36010-0-0000	\$0.00	\$423.00	\$423.00
010-62660-0-11100-10000-37010-0-0000	\$0.00	\$49.00	\$49.00
010-74350-0-11100-10000-31010-0-0000	\$0.00	\$21,631.00	\$21,631.00
010-74350-0-11100-10000-33013-0-0000	\$0.00	\$1,642.00	\$1,642.00

Budget Adoption Report

Bdg Adoption

Control Number: 60148365

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-74350-0-11100-10000-34010-0-0000	\$0.00	\$19,118.00	\$19,118.00
010-74350-0-11100-10000-35010-0-0000	\$0.00	\$566.00	\$566.00
010-74350-0-11100-10000-36010-0-0000	\$0.00	\$3,071.00	\$3,071.00
010-74350-0-11100-10000-37010-0-0000	\$0.00	\$354.00	\$354.00
010-74350-0-11100-10000-37510-0-0000	\$0.00	\$303.00	\$303.00
010-76900-0-00000-27000-31010-0-0000	\$0.00	\$22,785.00	\$22,785.00
010-76900-0-00000-71000-31010-0-0000	\$0.00	\$3,966.00	\$3,966.00
010-76900-0-00000-71500-31010-0-0000	\$0.00	\$7,254.00	\$7,254.00
010-76900-0-00000-72000-31010-0-0000	\$0.00	\$3,695.00	\$3,695.00
010-76900-0-11100-10000-31010-0-0000	\$0.00	\$233,854.00	\$233,854.00
010-76900-0-11100-21000-31010-0-0000	\$0.00	\$60.00	\$60.00
010-76900-0-11100-24900-31010-0-0000	\$0.00	\$8,435.00	\$8,435.00
010-81500-0-00000-81000-32020-0-0000	\$0.00	\$37,226.00	\$37,226.00
010-81500-0-00000-81000-33022-0-0000	\$0.00	\$8,332.00	\$8,332.00
010-81500-0-00000-81000-33023-0-0000	\$0.00	\$1,949.00	\$1,949.00
010-81500-0-00000-81000-34020-0-0000	\$0.00	\$42,533.00	\$42,533.00
010-81500-0-00000-81000-35020-0-0000	\$0.00	\$672.00	\$672.00
010-81500-0-00000-81000-36020-0-0000	\$0.00	\$3,645.00	\$3,645.00
010-81500-0-00000-81000-37020-0-0000	\$0.00	\$417.00	\$417.00
010-81500-0-00000-81000-37520-0-0000	\$0.00	\$731.00	\$731.00
010-90101-0-11100-31300-32020-0-0000	\$0.00	\$3,298.00	\$3,298.00
010-90101-0-11100-31300-33022-0-0000	\$0.00	\$738.00	\$738.00
010-90101-0-11100-31300-33023-0-0000	\$0.00	\$173.00	\$173.00
010-90101-0-11100-31300-34020-0-0000	\$0.00	\$845.00	\$845.00
010-90101-0-11100-31300-35020-0-0000	\$0.00	\$60.00	\$60.00
010-90101-0-11100-31300-36020-0-0000	\$0.00	\$323.00	\$323.00
010-90101-0-11100-31300-37020-0-0000	\$0.00	\$37.00	\$37.00
010-90336-0-11100-10000-32020-0-0000	\$0.00	\$14,987.00	\$14,987.00
010-90336-0-11100-10000-33022-0-0000	\$0.00	\$3,355.00	\$3,355.00
010-90336-0-11100-10000-33023-0-0000	\$0.00	\$785.00	\$785.00
010-90336-0-11100-10000-34020-0-0000	\$0.00	\$19,118.00	\$19,118.00
010-90336-0-11100-10000-35020-0-0000	\$0.00	\$271.00	\$271.00
010-90336-0-11100-10000-36020-0-0000	\$0.00	\$1,467.00	\$1,467.00
010-90336-0-11100-10000-37020-0-0000	\$0.00	\$168.00	\$168.00
010-90336-0-11100-10000-37520-0-0000	\$0.00	\$303.00	\$303.00

Budget Adoption Report

Bdg Adoption

Control Number: 60148365

Account Classification	Approved / Revised		Change Amount	Proposed Budget
	Total:			
Books and Supplies				
010-00000-0-00000-27000-43000-0-0000		\$0.00	\$1,500.00	\$1,500.00
010-00000-0-00000-31400-43000-0-0000		\$0.00	\$700.00	\$700.00
010-00000-0-00000-37000-47000-0-0000		\$0.00	\$1,500.00	\$1,500.00
010-00000-0-00000-71000-43000-0-0000		\$0.00	\$346.00	\$346.00
010-00000-0-00000-71100-43000-0-0000		\$0.00	\$1,508.00	\$1,508.00
010-00000-0-00000-71500-43000-0-0000		\$0.00	\$2,500.00	\$2,500.00
010-00000-0-00000-71500-44000-0-0000		\$0.00	\$2,000.00	\$2,000.00
010-00000-0-00000-72000-43000-0-0000		\$0.00	\$3,000.00	\$3,000.00
010-00000-0-00000-72000-44000-0-0000		\$0.00	\$1,837.00	\$1,837.00
010-00000-0-00000-81000-43000-0-0000		\$0.00	\$20,000.00	\$20,000.00
010-00000-0-00000-81000-44000-0-0000		\$0.00	\$2,000.00	\$2,000.00
010-00000-0-11100-10000-43000-0-0000		\$0.00	\$14,000.00	\$14,000.00
010-00000-0-11100-10000-44000-0-0000		\$0.00	\$3,000.00	\$3,000.00
010-00000-0-11100-31300-43000-0-0000		\$0.00	\$500.00	\$500.00
010-07200-0-00000-24950-43000-0-0301		\$0.00	\$15,000.00	\$15,000.00
010-07200-0-11100-10000-43000-0-0101		\$0.00	\$2,254.00	\$2,254.00
010-07200-0-11100-10000-43000-0-0103		\$0.00	\$65,000.00	\$65,000.00
010-07200-0-11100-10000-43000-0-0104		\$0.00	\$30,000.00	\$30,000.00
010-07200-0-11100-10000-43000-0-0107		\$0.00	\$45,000.00	\$45,000.00
010-07200-0-11100-10000-43000-0-0116		\$0.00	\$458.00	\$458.00
010-07200-0-11100-10000-43000-0-0117		\$0.00	\$2,500.00	\$2,500.00
010-07200-0-11100-10000-43000-0-0118		\$0.00	\$2,246.00	\$2,246.00
010-07200-0-11100-10000-43000-0-0201		\$0.00	\$25,000.00	\$25,000.00
010-07200-0-11100-10000-43000-0-0211		\$0.00	\$4,250.00	\$4,250.00
010-07200-0-11100-10000-43000-0-0212		\$0.00	\$1,200.00	\$1,200.00
010-07200-0-11100-10000-43000-0-0213		\$0.00	\$2,815.00	\$2,815.00
010-07200-0-11100-10000-43000-0-0405		\$0.00	\$15,000.00	\$15,000.00
010-07200-0-11100-10000-43000-0-0407		\$0.00	\$10,000.00	\$10,000.00
010-07200-0-11100-10000-43000-0-0501		\$0.00	\$2,408.00	\$2,408.00
010-07200-0-11100-24203-42000-0-0114		\$0.00	\$20,000.00	\$20,000.00
010-07200-0-11100-24203-43000-0-0115		\$0.00	\$11,512.00	\$11,512.00
010-07200-0-11100-24900-43000-0-0102		\$0.00	\$40,000.00	\$40,000.00

Bdg Adoption

Budget Adoption Report

Control Number: 60148365

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-07200-0-11100-24900-44000-0-0102	\$0.00	\$15,094.73	\$15,094.73
010-07200-0-11302-10000-43000-0-0403	\$0.00	\$10,000.00	\$10,000.00
010-07230-0-00000-36000-43000-0-0000	\$0.00	\$43,100.00	\$43,100.00
010-07230-0-00000-36000-44000-0-0000	\$0.00	\$1,250.00	\$1,250.00
010-11000-0-11100-10000-43000-0-0000	\$0.00	\$30,000.00	\$30,000.00
010-26000-3-11100-10000-43000-0-0000	\$0.00	\$67,000.00	\$67,000.00
010-26000-3-11100-10000-44000-0-0000	\$0.00	\$62,000.00	\$62,000.00
010-32180-0-11100-10000-43000-0-0000	\$0.00	\$25,703.00	\$25,703.00
010-40350-4-11100-10000-43000-0-0000	\$0.00	\$1,040.00	\$1,040.00
010-56340-0-11100-10000-43000-0-0000	\$0.00	\$5,355.00	\$5,355.00
010-60100-0-11100-10000-43000-0-0000	\$0.00	\$82,285.00	\$82,285.00
010-60100-0-11100-10000-44000-0-0000	\$0.00	\$3,000.00	\$3,000.00
010-60530-0-11100-10000-43000-0-0000	\$0.00	\$38,214.00	\$38,214.00
010-62660-0-11100-10000-43000-0-0000	\$0.00	\$6,000.00	\$6,000.00
010-63000-0-11100-10000-41000-0-0000	\$0.00	\$7,000.00	\$7,000.00
010-63000-0-11100-10000-42000-0-0000	\$0.00	\$15,000.00	\$15,000.00
010-81500-0-00000-81000-43000-0-0000	\$0.00	\$66,000.00	\$66,000.00
010-90111-0-11100-10000-43000-0-0000	\$0.00	\$2,000.00	\$2,000.00
010-90336-0-00000-81000-44000-0-0000	\$0.00	\$3,800.00	\$3,800.00
010-90336-0-11100-10000-42000-0-0000	\$0.00	\$400.00	\$400.00
010-90336-0-11100-10000-43000-0-0000	\$0.00	\$3,000.00	\$3,000.00
010-99901-0-00000-85000-43000-0-0000	\$0.00	\$52,000.00	\$52,000.00
010-99901-0-00000-85000-44000-0-0000	\$0.00	\$50,000.00	\$50,000.00
Total:	\$0.00	\$938,275.73	\$938,275.73
Services, Other Operating Expenses			
010-00000-0-00000-24202-58000-0-0000	\$0.00	\$5,100.00	\$5,100.00
010-00000-0-00000-27000-52000-0-0000	\$0.00	\$1,000.00	\$1,000.00
010-00000-0-00000-31400-52000-0-0000	\$0.00	\$200.00	\$200.00
010-00000-0-00000-31400-58000-0-0000	\$0.00	\$130.00	\$130.00
010-00000-0-00000-71000-52000-0-0000	\$0.00	\$1,500.00	\$1,500.00
010-00000-0-00000-71000-53000-0-0000	\$0.00	\$4,028.00	\$4,028.00
010-00000-0-00000-71000-58000-0-0000	\$0.00	\$40,000.00	\$40,000.00
010-00000-0-00000-71000-58009-0-0000	\$0.00	\$600.00	\$600.00
010-00000-0-00000-71100-58000-0-0000	\$0.00	\$4,500.00	\$4,500.00

Budget Adoption Report

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Bdg Adoption

Control Number: 60148365

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-00000-0-00000-71910-58000-0-0000	\$0.00	\$31,000.00	\$31,000.00
010-00000-0-00000-72000-52000-0-0000	\$0.00	\$3,600.00	\$3,600.00
010-00000-0-00000-72000-53000-0-0000	\$0.00	\$10,000.00	\$10,000.00
010-00000-0-00000-72000-54500-0-0000	\$0.00	\$67,000.00	\$67,000.00
010-00000-0-00000-72000-58000-0-0000	\$0.00	\$80,000.00	\$80,000.00
010-00000-0-00000-72000-59000-0-0000	\$0.00	\$7,000.00	\$7,000.00
010-00000-0-00000-73500-58000-0-0000	\$0.00	\$19,900.00	\$19,900.00
010-00000-0-00000-81000-52000-0-0000	\$0.00	\$500.00	\$500.00
010-00000-0-00000-81000-53000-0-0000	\$0.00	\$1,000.00	\$1,000.00
010-00000-0-00000-81000-55000-0-0000	\$0.00	\$64,000.00	\$64,000.00
010-00000-0-00000-81000-56000-0-0000	\$0.00	\$58,000.00	\$58,000.00
010-00000-0-00000-81000-58000-0-0000	\$0.00	\$30,000.00	\$30,000.00
010-00000-0-00000-81000-59000-0-0000	\$0.00	\$15,000.00	\$15,000.00
010-00000-0-00000-82000-56000-0-0000	\$0.00	\$2,500.00	\$2,500.00
010-00000-0-00000-82000-59000-0-0000	\$0.00	\$8,000.00	\$8,000.00
010-00000-0-11100-10000-52000-0-0000	\$0.00	\$500.00	\$500.00
010-00000-0-11100-10000-57103-0-0000	\$0.00	\$4,000.00	\$4,000.00
010-00000-0-11100-10000-58000-0-0000	\$0.00	\$26,000.00	\$26,000.00
010-00000-0-11100-10000-59000-0-0000	\$0.00	\$2,000.00	\$2,000.00
010-00000-0-11100-49000-58000-0-0000	\$0.00	\$11,500.00	\$11,500.00
010-07200-0-00000-31200-58000-0-0202	\$0.00	\$66,393.00	\$66,393.00
010-07200-0-00000-31200-58000-0-0206	\$0.00	\$43,760.00	\$43,760.00
010-07200-0-00000-31400-58000-0-0204	\$0.00	\$48,074.96	\$48,074.96
010-07200-0-00000-31400-58000-0-0205	\$0.00	\$10,589.12	\$10,589.12
010-07200-0-00000-31400-58000-0-0210	\$0.00	\$2,400.00	\$2,400.00
010-07200-0-11100-10000-58000-0-0112	\$0.00	\$65,000.00	\$65,000.00
010-07200-0-11100-10000-58000-0-0302	\$0.00	\$12,000.00	\$12,000.00
010-07230-0-00000-36000-54500-0-0000	\$0.00	\$3,500.00	\$3,500.00
010-07230-0-00000-36000-56000-0-0000	\$0.00	\$12,000.00	\$12,000.00
010-07230-0-00000-36000-57103-0-0000	\$0.00	(\$4,000.00)	(\$4,000.00)
010-07230-0-00000-36000-58000-0-0000	\$0.00	\$22,000.00	\$22,000.00
010-26000-3-00000-72000-58000-0-0000	\$0.00	\$1,000.00	\$1,000.00
010-26000-3-11100-10000-58000-0-0000	\$0.00	\$25,000.00	\$25,000.00
010-26000-3-11350-10000-58000-0-0000	\$0.00	\$10,000.00	\$10,000.00
010-32190-0-11100-10000-58000-0-0000	\$0.00	\$52,632.93	\$52,632.93

Budget Adoption Report

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Bdg Adoption

Control Number: 60148365

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-81500-0-00000-81000-56000-0-0000	\$0.00	\$2,500.00	\$2,500.00
010-81500-0-00000-81000-58000-0-0000	\$0.00	\$46,100.00	\$46,100.00
010-90111-0-11100-10000-52000-0-0000	\$0.00	\$8,000.00	\$8,000.00
010-90336-0-11100-10000-52000-0-0000	\$0.00	\$900.00	\$900.00
010-90336-0-11100-10000-58000-0-0000	\$0.00	\$200.00	\$200.00
010-99900-0-00000-81000-55000-0-0000	\$0.00	\$100,000.00	\$100,000.00
010-99900-0-00000-81000-58000-0-0000	\$0.00	\$15,000.00	\$15,000.00
010-99900-0-00000-85000-58000-0-0000	\$0.00	\$3,000.00	\$3,000.00
010-99901-0-00000-85000-58000-0-0000	\$0.00	\$50,000.00	\$50,000.00
Total:	\$0.00	\$1,094,608.01	\$1,094,608.01
Capital Outlay			
010-00000-0-00000-82000-64000-0-0000	\$0.00	\$8,000.00	\$8,000.00
010-07200-0-11100-10000-64000-0-0402	\$0.00	\$15,000.00	\$15,000.00
010-26000-3-00000-37000-64000-0-0000	\$0.00	\$5,000.00	\$5,000.00
010-81500-0-00000-81000-65000-0-0000	\$0.00	\$500.00	\$500.00
010-99901-0-00000-85000-61700-0-0000	\$0.00	\$10,000.00	\$10,000.00
Total:	\$0.00	\$38,500.00	\$38,500.00
Other Outgo			
010-00000-0-00000-92000-71420-0-0000	\$0.00	\$48,758.00	\$48,758.00
010-99900-0-00000-91000-74380-0-0000	\$0.00	\$39,364.00	\$39,364.00
010-99900-0-00000-91000-74390-0-0000	\$0.00	\$50,100.00	\$50,100.00
010-99901-0-00000-91000-74380-0-0000	\$0.00	\$30,000.00	\$30,000.00
010-99901-0-00000-91000-74390-0-0000	\$0.00	\$73,535.00	\$73,535.00
Total:	\$0.00	\$241,757.00	\$241,757.00
Direct Support/Indirect Costs			
010-00000-0-00000-72100-73100-0-0000	\$0.00	(\$29,941.00)	(\$29,941.00)
010-00000-0-00000-72100-73500-0-0000	\$0.00	(\$24,418.00)	(\$24,418.00)
010-26000-3-00000-72100-73100-0-0000	\$0.00	\$17,447.00	\$17,447.00
010-30100-4-00000-72100-73100-0-0000	\$0.00	\$11,495.00	\$11,495.00
010-40350-4-00000-72100-73100-0-0000	\$0.00	\$999.00	\$999.00
Total:	\$0.00	(\$24,418.00)	(\$24,418.00)

Budget Adoption Report

Bdg Adoption

Control Number: 60148365

Account Classification

Total Expenditures

Other Financing Sources/Uses

Contributions

Approved / Revised	Change Amount	Proposed Budget
\$0.00	\$9,807,068.72	\$9,807,068.72
\$0.00	(\$3,423,697.81)	(\$3,423,697.81)
\$0.00	\$150,000.00	\$150,000.00
\$0.00	\$2,210,967.81	\$2,210,967.81
\$0.00	(\$150,000.00)	(\$150,000.00)
\$0.00	(\$325,000.00)	(\$325,000.00)
\$0.00	\$353,258.00	\$353,258.00
\$0.00	\$270,781.00	\$270,781.00
\$0.00	\$7,042.00	\$7,042.00
\$0.00	\$5,239.00	\$5,239.00
\$0.00	\$3,026.00	\$3,026.00
\$0.00	\$344,996.00	\$344,996.00
\$0.00	\$3,431.00	\$3,431.00
\$0.00	\$17,493.00	\$17,493.00
\$0.00	\$207,464.00	\$207,464.00
\$0.00	\$325,000.00	\$325,000.00
Total:	\$0.00	\$0.00

Budgeted Unappropriated Fund Balance before this adjustment:

\$7,982,596.62

Total Adjustment to Unappropriated Fund Balance:

\$303,800.34

Budgeted Unappropriated Fund Balance after this adjustment:

\$8,286,396.96

Budget Adoption Report

Bdg Adoption

Control Number: 60148365

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 1300	Cafeteria Special Revenue Fund			
Revenues				
Federal Revenues				
	130-53100-0-00000-00000-82200-0-0000	\$0.00	\$495,000.00	\$495,000.00
Total:		\$0.00	\$495,000.00	\$495,000.00
Other State Revenues				
	130-53100-0-00000-00000-85200-0-0000	\$0.00	\$7,500.00	\$7,500.00
Total:		\$0.00	\$7,500.00	\$7,500.00
Other Local Revenues				
	130-53100-0-00000-00000-86340-0-0000	\$0.00	\$2,000.00	\$2,000.00
Total:		\$0.00	\$2,000.00	\$2,000.00
Total Revenues		\$0.00	\$504,500.00	\$504,500.00
Expenditures				
Classified Salaries				
	130-53100-0-00000-37000-22000-0-0000	\$0.00	\$118,096.00	\$118,096.00
	130-53100-0-00000-37000-22002-0-0000	\$0.00	\$6,600.00	\$6,600.00
	130-53100-0-00000-37000-22003-0-0000	\$0.00	\$1,700.00	\$1,700.00
	130-53100-0-00000-37000-23000-0-0000	\$0.00	\$53,927.00	\$53,927.00
Total:		\$0.00	\$180,323.00	\$180,323.00
Employee Benefits				
	130-53100-0-00000-37000-32020-0-0000	\$0.00	\$49,949.00	\$49,949.00
	130-53100-0-00000-37000-33022-0-0000	\$0.00	\$11,180.00	\$11,180.00
	130-53100-0-00000-37000-33023-0-0000	\$0.00	\$2,615.00	\$2,615.00
	130-53100-0-00000-37000-34020-0-0000	\$0.00	\$26,164.00	\$26,164.00
	130-53100-0-00000-37000-35020-0-0000	\$0.00	\$902.00	\$902.00
	130-53100-0-00000-37000-36020-0-0000	\$0.00	\$4,891.00	\$4,891.00
	130-53100-0-00000-37000-37020-0-0000	\$0.00	\$559.00	\$559.00
	130-53100-0-00000-37000-37520-0-0000	\$0.00	\$303.00	\$303.00
Total:		\$0.00	\$96,563.00	\$96,563.00

Budget Adoption Report

Bdg Adoption

Control Number: 60148365

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Books and Supplies			
130-53100-0-00000-37000-43000-0-0000	\$0.00	\$21,000.00	\$21,000.00
130-53100-0-00000-37000-44000-0-0000	\$0.00	\$43,200.00	\$43,200.00
130-53100-0-00000-37000-47000-0-0000	\$0.00	\$200,000.00	\$200,000.00
130-53100-0-00000-81000-43000-0-0000	\$0.00	\$5,000.00	\$5,000.00
Total:	\$0.00	\$269,200.00	\$269,200.00
Services, Other Operating Expenses			
130-53100-0-00000-37000-52000-0-0000	\$0.00	\$200.00	\$200.00
130-53100-0-00000-37000-53000-0-0000	\$0.00	\$400.00	\$400.00
130-53100-0-00000-37000-56000-0-0000	\$0.00	\$2,690.00	\$2,690.00
130-53100-0-00000-37000-58000-0-0000	\$0.00	\$70,000.00	\$70,000.00
130-53100-0-00000-81000-55000-0-0000	\$0.00	\$20,000.00	\$20,000.00
130-53100-0-00000-81000-58000-0-0000	\$0.00	\$2,700.00	\$2,700.00
Total:	\$0.00	\$95,990.00	\$95,990.00
Capital Outlay			
130-53100-0-00000-81000-64000-0-0000	\$0.00	\$14,000.00	\$14,000.00
Total:	\$0.00	\$14,000.00	\$14,000.00
Direct Support/Indirect Costs			
130-53100-0-00000-72100-73500-0-0000	\$0.00	\$24,418.00	\$24,418.00
Total:	\$0.00	\$24,418.00	\$24,418.00
Total Expenditures	\$0.00	\$680,494.00	\$680,494.00
Budgeted Unappropriated Fund Balance before this adjustment:		\$478,260.92	
Total Adjustment to Unappropriated Fund Balance:		(\$175,994.00)	
Budgeted Unappropriated Fund Balance after this adjustment:		\$302,266.92	

Budget Adoption Report

Bdg Adoption

Control Number: 60148365

Account Classification

Fund: 5100 Bond Interest & Redemption Fund - #1
Revenues

Other Local Revenues

510-99610-0-00000-00000-86110-0-0000

Total Revenues

Expenditures

Other Outgo

510-99610-0-00000-91000-74330-0-0000

510-99610-0-00000-91000-74340-0-0000

Total Expenditures

Budgeted Unappropriated Fund Balance before this adjustment:

Total Adjustment to Unappropriated Fund Balance:

Budgeted Unappropriated Fund Balance after this adjustment:

Approved / Revised	Change Amount	Proposed Budget
\$0.00	\$165,650.00	\$165,650.00
\$0.00	\$165,650.00	\$165,650.00
\$0.00	\$165,650.00	\$165,650.00
Total:		
\$0.00	\$65,000.00	\$65,000.00
\$0.00	\$100,650.00	\$100,650.00
\$0.00	\$165,650.00	\$165,650.00
Total:		
\$0.00	\$165,650.00	\$165,650.00

\$437,548.94

\$0.00

\$437,548.94

Budget Adoption Report

BGR030
almaall
6/11/2023
1:26:08PM

Account Classification

Control Number: 60148365

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 _____

7. **CONSENT CALENDAR: Action items:**

7.1 Minutes of the Regular Board Meeting - May 2, 2023

TIPTON ELEMENTARY SCHOOL DISTRICT REGULAR BOARD MEETING MINUTES

Tuesday, May 2, 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: Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza, and Greg Rice. Guests: Dr. Cherie Solian, Desiree Heinks, Cassandra Cunha, Yesenia Mendoza, Maria Gomez, Janet Uresti, Alexia Tinoco, Tammy Lampe, Elodia Mendoza, Carlos Mireles, Mayra Gomes, Celeste Sanchez, Fautso Martin, Veronica Rodriguez, Alonzo Zepeda, Lorena Sanchez, Jose Andrade, Antonio Garcia, Juan Miguel, Alicia Davila Tovar, Antonio Salazar, Yuliana Solorzano, and Martha Mendoza.

2. PUBLIC INPUT:

- 2.1** Community Relations/Citizen Comments
- 2.2** Reports by Employee Units CTA/CSEA
- 2.3** Correspondence - Review of Second Period Interim Report, 2022-2023
- 2.4** Spelling Bee Student Recognition – Ms. Heinks

Ms. Desiree Heinks and Mrs. Janet Uresti recognized all the participants from the Rural School's Spelling Bee competition.

3. CONSENT CALENDAR: Action items:

- 3.1** Minutes of the Regular Board Meeting – April 11, 2023
- 3.2** Minutes of Special Board Meeting – April 24, 2023
- 3.3** Library Surplus
- 3.4** Conference, Field Trip, Fund Raiser and Facilities Requests
- 3.5** E-Waste Report

Motion to approve the consent calendar along with two additional field trips was made by Fernando Cunha and second by Iva Sousa.

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

*Yea – Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza, and Greg Rice
No – 0*

Abstain –0

Absent –0

4. ADMINISTRATIVE: Action items:

- 4.1** Acknowledgement/Acceptance of the Associated Teachers of Tipton's Initial Proposal to the District Regarding Certificated Collective Bargaining Agreement Negotiations, for the 2023-2024 School Year

Motion to Acknowledge and Accept the Associated Teachers of Tipton's Initial Proposal to the District Regarding Certificated Collective Bargaining Agreement Negotiations, for the 2023-2024 School Year was made by John Cardoza and second by Fernando Cunha.

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

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

No – 0

Abstain –0

Absent –0

4.2 Adopt the District's Initial Proposal to Associated Teachers of Tipton Regarding Certificated Collective Bargaining Agreement Negotiations, for the 2023-2024 School Year

Motion to Adopt the District's Initial Proposal to Associated Teachers of Tipton Regarding Certificated Collective Bargaining Agreement Negotiations, for the 2023-2024 School Year was made by Iva Sousa and second by John Cardoza.

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

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

No – 0

Abstain –0

Absent –0

4.3 Quarterly Board Policy - March 2023

Motion to approve the Quarterly Board Policy - March 2023 was made by Iva Sousa and second by Fernando Cunha.

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

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

No – 0

Abstain –0

Absent –0

4.4 Request for Additional days for the Superintendent and Principal

Motion to approve Request for Additional days for the Superintendent and Principal was made by Shelley Heeger and second by John Cardoza.

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

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

No – 0

Abstain –0

Absent –0

4.5 Tulare County SELPA Memorandum of Understanding Transfer of ERMHS Funds from Member LEAS to SELPA

Motion to approve Tulare County SELPA Memorandum of Understanding Transfer of ERMHS Funds from Member LEAS to SELPA was made by Shelley Heeger and second by Fernando Cunha.

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

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

No – 0

Abstain –0

Absent –0

4.6 Character Counts Murals with Venya Design Studios, Inc.

Motion to approve Character Counts Murals with Venya Design Studios, Inc. was made by Iva Sousa and second by Fernando Cunha.

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

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

No – 0

Abstain –0

Absent –0

5. FINANCE: Action items:

5.1 Vendor Payments

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

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

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

No – 0

Abstain –0

Absent –0

6. INFORMATION: (Verbal Reports & Presentations)

6.1 MOT--FOOD SERVICE—PROJECTS

Mr. Fausto updated the Board on upcoming projects that would take place over the summer.

Mrs. Stacey Bettencourt updated the Board on events taking place for May and June.

6.2 Safety and Climate – Dr. Solian

Dr. Cherie Solian shared information on her thoughts and concerns regarding school safety, school climate, attendance for students and staff, and discipline.

6.3 Update on Ray Morgan/ubeo Business Services Copy Agreement

Mrs. Cassandra Young shared with the Board the need to update the copy agreement due to the age of the machines, lack of parts, and the low number of copies that are allocated within the agreement.

6.4 Tipton School Drama Class

Law and Order: Nursery Rhyme Unit
May 16th and 17th at Encore Theatre
Doors will open at 5:45pm
Play starts at 6:30 pm
Full cabaret will be served

Ms. Tammy Lampe and two students invited the Board Members to their upcoming play. The students shared their personal experiences about being a part of drama and the play and how it has had a positive impact on them.

7. ANY OTHER BUSINESS:

7.1 Consideration and Public Notice of the California School Employees Association's Initial Proposal to the District Regarding Classified Collective Bargaining Agreement Negotiations, for the 2023-2024 School Year

7.2 Consideration and Public Notice of the District's Initial Proposal to California School Employees Association Regarding Classified Collective Bargaining Agreement Negotiations, for the 2023-2024 School Year

8. ADJOURN TO CLOSED SESSION: 8:01 pm

9. RECONVENE TO OPEN SESSION 10:10 pm

10. REPORT OUT FROM CLOSED SESSION

8.1 Education Code 35146

Student transfers, inter District etc.

Motion to approve student #23-24012 request for inter District was made by Iva Sousa and second by Fernando Cunha.

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

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

No – 0

Abstain –0

Absent –0

Motion to approve student #23-24013 request for inter District was made by Iva Sousa and second by Fernando Cunha.

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

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

No – 0

Abstain –0

Absent –0

Motion to approve student #23-24014 request for inter District was made by Iva Sousa and second by Fernando Cunha.

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

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

No – 0

Abstain –0

Absent –0

8.2 Government Code Section 54957.6

Conference with labor negotiators

Agency designated representatives: Superintendent

Employee Organization: CTA

Discussion Only

8.3 Government Code Section 54957

Public Employee Appointment/Employment

Title: Superintendent

Discussion Only

8.4 Government Code section 54957.6

Conference with labor negotiator

Name of negotiator: Board President

Unrepresented employee: Superintendent

Discussion Only

11. ADJOURNMENT 10:11 pm

Minutes approved June 6, 2023

Greg Rice, President

Iva Sousa, Clerk

Stacey Bettencourt, Secretary

DISTRITO ESCOLAR PRIMARIO DE TIPTON

REUNIÓN ORDINARIA DE LA JUNTA

MINUTOS

martes, 2 de mayo 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: Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza y Greg Rice. Invitados: Dr. Cherie Solian, Desiree Heinks, Cassandra Cunha, Yesenia Mendoza, Maria Gomez, Janet Uresti, Alexia Tinoco, Tammy Lampe, Elodia Mendoza, Carlos Mireles, Mayra Gomes, Celeste Sanchez, Fautso Martin, Veronica Rodriguez, Alonzo Zepeda, Lorena Sánchez, José Andrade, Antonio García, Juan Miguel, Alicia Dávila Tovar, Antonio Salazar, Yuliana Solorzano, and Martha Mendoza.

2. OPINIÓN DEL PÚBLICO:

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 Segundo Período, 2022-2023

2.4 Reconocimiento de Estudiantes del Concurso de Ortografía – Sra. Heinks

La Sra. Desiree Heinks y la Sra. Janet Uresti reconocieron a todos los participantes del concurso de Ortografía de la Escuela Rural.

3. CALENDARIO DE CONSENTIMIENTO: Elementos de acción:

3.1 Acta de la Junta Ordinaria de Directorio – 11 de abril de 2023

3.2 Minutas de la Reunión Especial de la Junta - 24 de abril de 2023

3.3 Excedente de la biblioteca

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

3.5 Informe de desechos electrónicos

La moción para aprobar el calendario de consentimiento junto con dos viajes de campo adicionales fue hecha por Fernando Cunha y secundada por Iva Sousa.

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

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

No-0

Abstención –0

Ausente –0

4. ADMINISTRATIVO: Elementos de acción:

4.1 Reconocimiento/Aceptación de los Profesores Asociados de Tipton's Initial

Propuesta al Distrito sobre el Acuerdo de Negociación Colectiva Certificado
Negociaciones, para el Año Escolar 2023-2024

Moción para Reconocer y Aceptar la Inicial de los Maestros Asociados de Tipton

Propuesta al Distrito sobre el Acuerdo de Negociación Colectiva Certificado

Las negociaciones, para el año escolar 2023-2024 fueron realizadas por John Cardoza y en segundo lugar por Fernando Cunha.

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

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

No-0

Abstención –0

Ausente –0

4.2 Adoptar la propuesta inicial del distrito a los maestros asociados de Tipton con respecto a

Negociaciones de Convenios Colectivos Certificados, para la
Año escolar 2023-2024

Moción para Adoptar la Propuesta Inicial del Distrito a los Maestros Asociados de Tipton

*En cuanto a las Negociaciones de Contratos Colectivos de Trabajo Certificados, para el
El Año Escolar 2023-2024 fue realizado por Iva Sousa y segundo por John Cardoza.*

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

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

No-0

Abstención –0

Ausente –0

4.3 Política de la Junta Trimestral - Marzo 2023

La moción para aprobar la Política de la Junta Trimestral - marzo de 2023 fue hecha por Iva Sousa y secundada por Fernando Cunha.

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

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

No-0

Abstención –0

Ausente –0

4.4 Solicitud de Días Adicionales para el Superintendente y Director

La moción para aprobar la Solicitud de Días Adicionales para el Superintendente y el Director fue realizado por Shelley Heeger y segundo por John Cardoza.

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

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

No-0

Abstención –0

Ausente –0

4.5 Memorando de entendimiento de SELPA del condado de Tulare Transferencia de fondos de ERMHS de Miembro LEAS a SELPA

Moción para aprobar el Memorando de Entendimiento SELPA del Condado de Tulare Transferencia de

Los fondos de ERMHS del miembro LEAS a SELPA fueron hechos por Shelley Heeger y segundo por Fernando Cunha.

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

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

No-0

Abstención –0

Ausente –0

4.6 Murales Character Counts con Venya Design Studios, Inc.

La moción para aprobar los murales Character Counts con Venya Design Studios, Inc. fue hecha por Iva Sousa y secundada por Fernando Cunha.

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

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

No-0

Abstención –0

Ausente –0

5. FINANZAS: Elementos de acción:

5.1 Pagos a proveedores

Fernando Cunha hizo la moción para aprobar los pagos a proveedores y Iva la secundó Sousa.

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

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

No-0

Abstención –0

Ausente –0

6. INFORMACIÓN: (Informes verbales y presentaciones)

6.1 MOT--SERVICIO DE ALIMENTOS-PROYECTOS

El Sr. Fausto actualizó a la Junta sobre los próximos proyectos que se llevarían a cabo durante el verano.

La Sra. Stacey Bettencourt actualizó a la Junta sobre los eventos que tendrán lugar en mayo y junio.

6.2 Seguridad y Clima – Dr. Solian

La Dra. Cherie Solian compartió información sobre sus pensamientos y preocupaciones con respecto a la seguridad escolar, el clima escolar, la asistencia de los estudiantes y el personal y la disciplina.

6.3 Actualización del contrato de copia de Ray Morgan/ubeo Business Services

La Sra. Cassandra Young compartió con la Junta la necesidad de actualizar el contrato de copias debido a la antigüedad de las máquinas, la falta de piezas y el bajo número de copias que se asignan dentro del contrato.

6.4 Clase de teatro de la escuela Tipton

Ley y orden: Unidad de rimas infantiles

16 y 17 de mayo en Encore Theatre

Las puertas se abrirán a las 5:45 p.m.

El juego comienza a las 6:30 p. m.

Se servirá cabaret completo.

La Sra. Tammy Lampe y dos estudiantes invitaron a los miembros de la junta a su próxima obra de teatro. Los estudiantes compartieron sus experiencias personales sobre ser parte del drama y la obra y cómo ha tenido un impacto positivo en ellos.

7. CUALQUIER OTRO NEGOCIO:

7.1 Consideración y Aviso Público de la Asociación de Empleados Escolares de California

Propuesta Inicial al Distrito Sobre Negociación Colectiva Clasificada

Negociaciones de convenio, para el ciclo escolar 2023-2024

7.2 Consideración y Aviso Público de la Propuesta Inicial del Distrito a California

Asociación de Empleados Escolares Sobre Negociación Colectiva Clasificada

Negociaciones de convenio, para el ciclo escolar 2023-2024

8. TERMINACIÓN A SESIÓN CERRADA: 8:01 p. m.

9. CONVOCATORIA A SESIÓN ABIERTA 22:10

10. INFORME DE SESIÓN CERRADA

8.1 Código de Educación 35146

Transferencias de estudiantes, entre distritos, etc.

La moción para aprobar la solicitud interdistrital del estudiante #23-24012 fue hecha por Iva Sousa y secundada por Fernando Cunha.

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

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

No-0

Abstención –0

Ausente –0

La moción para aprobar la solicitud interdistrital del estudiante #23-24013 fue hecha por Iva Sousa y secundada por Fernando Cunha.

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

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

No-0

Abstención –0

Ausente –0

La moción para aprobar la solicitud interdistrital del estudiante #23-24014 fue hecha por Iva Sousa y secundada por Fernando Cunha.

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

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

No-0

Abstención –0

Ausente –0

8.2 Código de Gobierno Sección 54957.6

Conferencia con negociadores laborales

Representantes designados de la agencia: Superintendente

Organización de empleados: CTA

Solo discusión

8.3 Sección 54957 del Código de Gobierno

Nombramiento/empleo de empleado público

Título: Superintendente

Solo discusión

8.4 Código de Gobierno, sección 54957.6

Conferencia con negociador laboral

Nombre del negociador: Presidente de la Junta

Empleado sin representación: Superintendente

Solo discusión

11. CLAUSURA 22:11

Acta aprobada el 6 de junio de 2023

Greg Rice, presidente

Iva Sousa, secretaria

Stacey Bettencourt, secretaria

7. CONSENT CALENDAR: Action items:

7.2 Agreement with TCOE for ERS Library Media Services

AGENCY AGREEMENT 240050

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

ACCORDINGLY, IT IS AGREED:

1. **TERM:** This Agreement shall become

effective as

7/1/2023

and shall expire on .

6/30/2024

2. **SERVICES:** DISTRICT shall provide services as set forth: (See attached Scope of Services - Exhibit A for details. The Exhibit A is made part of this Agreement by reference.)

3. **COST OF SERVICES:** DISTRICT shall pay SUPERINTENDENT for the actual cost of such services to the extent they are allowable not to exceed the sum of

sum of \$ 5,885.21

4. **METHOD OF PAYMENT:**

- a. **SUPERINTENDENT must submit itemized invoices to DISTRICT** for the cost of the services.
- b. **SUPERINTENDENT** is responsible for maintaining verifiable records for all expenditures.

5. **INDEMNIFICATION:** SUPERINTENDENT and DISTRICT shall hold each other harmless, defend and indemnify their respective agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of SUPERINTENDENT or DISTRICT or their agents, officers and employees under this Agreement. This indemnification shall be provided by each party to the other party regarding its own activities undertaken pursuant to this Agreement, or as a result of the relationship thereby created, including any claims that may be made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of this Agreement, or any claims made against either party alleging civil rights violations by such party under Government Code section 12920 et seq. (California Fair Employment and Housing Act). This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.

6. **TERMINATION:** Either party may terminate this Agreement without cause by giving thirty (30) calendar days advance written notice to the other party.

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

DISTRICT

Stacey Bettencourt, Superintendent
Tipton School District
370 N. Evans/ PO Box 787
Tipton, CA 93272

SUPERINTENDENT

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

SUPERINTENDENT

Signature

Tim A. Hiro

Date

5/5/2023

DISTRICT

Signature

Sign

Shirley Blumenthal

Date

5/17/23

TCOE Program Information

Contact Person:

Sara Torabi

Telephone:

5596513031

Department/Program: ERS Library

Please return an original copy to:

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

SCOPE OF SERVICES - EXHIBIT A

1. RESPONSIBILITIES OF DISTRICT:

(Please provide a detailed description of services and deliverables to be provided by Tipton School District.)

Sites Covered: Tipton School (K-8).

DISTRICT agrees to:

- 1) Respond to SUPERINTENDENT'S email request to update the previous year's DISTRICT staff list within a month of the start of the school year, for ERS Portal username and password assignments. Initial email will be sent by Sara Torabi; return all changes and updates to sara.torabi@tcoe.org. If you have additional questions about submission or format, please call 559-651-3031.
- 2) Reimburse SUPERINTENDENT for the replacement value of any item lost, destroyed, or stolen; and pay for repair costs for items damaged while in its possession.
- 3) Understand and acknowledge that copying of any materials owned or licensed by SUPERINTENDENT under this agreement is prohibited by federal copyright laws. This includes, but is not limited to, videotaping, audio taping, and photocopying.
- 4) Contact Debra Lockwood, Library Media Supervisor, if there are any questions or concerns about the terms of this agreement at 559-651-3042 or debra.lockwood@tcoe.org.

2. RESPONSIBILITIES OF SUPERINTENDENT:

(Please provide a list of items The Tulare County Superintendent of Schools will furnish.)

SUPERINTENDENT agrees to:

- 1) Provide online access to the Educational Resource Services Multimedia Portal. Digital resources, with correlations to the California Standards, include licensed video streaming, research and reference sources for students, digital books (many with audio and/or visual enhancement), curriculum builder and differentiation tools.
 - a) SUPERINTENDENT will provide each teacher and administrator with a username and password to the ERS Portal for access to online subscription content and to reserve circulating collection materials. Each school will be provided a generic student login, allowing students access to resources at school and at home; parents have access to the ERS Portal via their student's login. Login credentials are site/program specific and should only be shared with staff and students at the sites listed in this contract.
 - b) Annual on-site ERS Portal Presentations, digital citizenship, and information literacy training are available for DISTRICT staff upon request.
- 2) Provide circulating access to educational resource materials including print media, STEM kits, robotics, primary document reproductions, art prints, and realia.
 - a) Print media includes core and extended literature in English and Spanish, fiction, informational text, Big Books, and professional development titles.

b) Small group and classroom book/multimedia kits are available, with the option of requesting a customized book/multimedia bundle.

c) In-person access to media at the ERS Library and Multimedia Center is available year-round: Monday – Friday, 8:00 am – 5:00 pm (closed TCOE observed holidays).

d) According to the delivery schedule, SUPERINTENDENT staff will deliver and pick up circulating materials when materials have been reserved or a pickup has been requested.

e) DISTRICT staff will reserve materials online, by phone, or in person prior to the scheduled delivery day.

f) DISTRICT staff will renew their checkouts or return circulating items to a centralized location at their site and submit a pickup request by the due date.

3) Provide the services of the ERS Library Media Supervisor, a credentialed librarian and holder of the Library Media Teacher Services Credential, as "Librarian of Record" for any DISTRICT that does not employ a credentialed librarian. Ed Code 44868 allows a DISTRICT to employ non-credentialed personnel to assist in the provision of school library services, however these individuals do not supersede the Ed Code requirement that a credentialed librarian provide oversight of school library services. This agreement further fulfills the DISTRICT's obligation under Education Code, sections 18100 and 18120. A DISTRICT is in compliance with the law when it contracts for library services with SUPERINTENDENT for the services of a credentialed librarian.

4) Provide consultant services relative to the development of library programs, including library facility planning and training of library personnel in provision of library services. These include the use of digital resources, library management software training, and collection development.

(a) DISTRICT will be invited to send library personnel from each contracting site to participate in the ERS Library & Multimedia Center's bi-monthly Library Multimedia Network meetings dedicated to developing Future Ready school library programs, exploring new technologies, and discovering how to promote and use the ERS Portal digital resources.

5) Provide technology education and training to support DISTRICT needs.

(a) The ERS Library's Instructional Technology Specialists will maintain a collection of pre-recorded training videos to be accessed via the ERS Portal and available to all DISTRICT staff at no charge.

(b) The ERS Library's Instructional Technology Specialists will host twice monthly virtual office hours to answer DISTRICT staff on a variety of pre-determined topics.

(c) Work plans are available at an additional fee for customized on-site or virtual technology professional development.

(d) Paid training opportunities for classified and certificated staff will be offered throughout the school year.

6) The Library and Multimedia Center's Teacher Resource Center (TRC) is open extended hours beyond the classroom day to accommodate teaching schedules. Contracting DISTRICT staff may bring their own supplies and use TRC equipment. Equipment includes a poster printer, 27" and 42" laminators, color and B&W photocopiers, 1.25" and 3" button makers, as well as 1000+ Ellison and AccuCut die-cut shapes. Contracting sites pay a reduced fee for TRC materials.

(a) The TRC sells pre-designed posters and ready-to-go packs of classroom support materials

(b) The TRC staff can print posters designed by teachers or design posters and other materials to teacher specifications (at an additional fee for SUPERINTENDENT staff time).

(c) TRC-made materials including posters, ready-to-go packs, and other classroom support materials can be delivered after completion on the next scheduled delivery day or by mail (postal shipping fee will apply).

FEE SCHEDULE

The contract total for services to be provided are estimated to be

SUPERINTENDENT will estimate the agreement fee using the Average Daily Attendance (ADA) from the previous school year's LCFF Summary Data Second Principal Apportionment (P-2). DISTRICT will be invoiced based on the ADA reported for the First Principal Apportionment (P-1) x \$11.25. The minimum agreement for a single school site with an ADA \leq 86 is \$967.50.

Estimate: $\$11.25 \times 523.13 \text{ ADA} = \$5,885.21$

including travel or other expenses.

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

Exhibit (A)

Exhibit (B)

Exhibit (C)

Exhibit (D)

7. CONSENT CALENDAR: Action items:

7.3 Agreement with TCOE for Business Services

AGENCY AGREEMENT 240074

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

ACCORDINGLY, IT IS AGREED:

1. TERM: This Agreement shall become

effective as

7/1/2023

and shall expire on .

6/30/2024

2. SERVICES: DISTRICT shall provide services as set forth: (See attached Scope of Services - Exhibit A for details. The Exhibit A is made part of this Agreement by reference.)

3. COST OF SERVICES: DISTRICT shall pay SUPERINTENDENT for the actual cost of such services to the extent they are allowable not to exceed the sum of

sum of \$ 26,614.00

4. METHOD OF PAYMENT:

- a. **SUPERINTENDENT must submit itemized invoices to DISTRICT** for the cost of the services.
- b. **SUPERINTENDENT** is responsible for maintaining verifiable records for all expenditures.

5. INDEMNIFICATION: SUPERINTENDENT and DISTRICT shall hold each other harmless, defend and indemnify their respective agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of SUPERINTENDENT or DISTRICT or their agents, officers and employees under this Agreement. This indemnification shall be provided by each party to the other party regarding its own activities undertaken pursuant to this Agreement, or as a result of the relationship thereby created, including any claims that may be made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of this Agreement, or any claims made against either party alleging civil rights violations by such party under Government Code section 12920 et seq. (California Fair Employment and Housing Act). This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.

6. TERMINATION: Either party may terminate this Agreement without cause by giving thirty (30) calendar days advance written notice to the other party.

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

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

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

SUPERINTENDENT

Signature*Tim A. Hise***Date**

5/5/2023

DISTRICT

Signature**Sign****Date**

5/17/23

*Shirley B. Hince***TCOE Program Information**

Contact Person:

Sarah Smigiera

Telephone:

559-733-6338

Department/Program: External Business Services*Please return an original copy to:*

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

SCOPE OF SERVICES

1. RESPONSIBILITIES OF DISTRICT:

Pay all travel costs, directly to the individual, for mileage, travel and conference costs incurred at the specific request of DISTRICT. The SUPERINTENDENT will pay expenses of contract staff member(s) for approved conferences during the year, not to exceed two (2) days. Travel costs incurred by contracted staff member(s) to the central office of the DISTRICT to provide services per contract agreement will be paid by the SUPERINTENDENT.

The DISTRICT will recognize the general fiscal monitoring responsibilities of SUPERINTENDENT. This agreement shall not affect those duties.

The DISTRICT will provide requested information to SUPERINTENDENT in a timely and efficient manner.

2. RESPONSIBILITIES OF SUPERINTENDENT:

The primary responsibility of the SUPERINTENDENT is that of contracted business support services as follows:

Budget

Assist district superintendent in the development and adoption of the district budget

Advise district superintendent and/or governing board on impact of state budget

Preparation of state required budget documents

Monitor for and advise district superintendent on budget to actual variances

Prepare and input budget revisions under direction of district superintendent

Perform in-depth budget review prior to First and Second Interim reporting

Preparation of state required First and Second Interim documents

Payroll

Provide a TCOE business tech backup to district staff for payroll and vendor payment processes

Assist district in implementing and processing settlement agreements

Prepare salary settlement disclosure documents for board presentation

Accounting

Advise district staff on proper coding of financial transactions

Prepare and input Journal Entries

Monitor financial transactions for account code propriety

Assist district in year-end closing of financial records

Assist district in implementation of fixed asset accounting system

Reporting

Prepare state required annual financial reports including: **Adopted Budget, 1st Interim, 2nd Interim, Unaudited Actuals, Federal Cash Management Reporting, Quarterly ESSER/GEER reporting**

EXHIBIT A

Assist district in preparation of GASB 34 conversation/worksheets
Assist in submitting data to TCOE required for LCFF revenue calculations
Assist district in preparation of other fiscal reports at an additional per hour charge

Other

Assist district in clearing audit findings with California Department of Education and County Office of Education
Prepare for and present financial information at governing board meetings (*via video conferencing format only for 2023-24*)
Research information and prepare documents for district independent auditors
Train district staff in use of TCOE financial system
Attend TCOE business meetings

In order to achieve the above mentioned business support services, the SUPERINTENDENT will provide office space, furniture, equipment software and other materials used by contract staff member(s) in providing the services under this agreement.

This Agreement is entered into by both parties with the express understanding that SUPERINTENDENT will perform all services required under this Agreement as an independent contractor. Nothing in this Agreement shall be construed to constitute SUPERINTENDENT or any of its agents, employees or officers as an agent, employee or officer of DISTRICT.

Subject to any performance criteria contained in this Agreement, SUPERINTENDENT shall be solely responsible for determining the means and methods of performing the specified services and DISTRICT shall have no right to control or exercise any supervision over SUPERINTENDENT'S agents, employees or officers as to how the services will be performed. Notwithstanding this independent contractor relationship, DISTRICT shall have the right to monitor and evaluate the performance of SUPERINTENDENT to assure compliance with this Agreement.

FEE SCHEDULE

The maximum contract total for services to be provided are estimated to be \$26,614, including travel or other expenses.

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

The primary responsibility of the **SUPERINTENDENT** is that of contracted business support services as follows:

Budget

Assist district superintendent in the development and adoption of the district budget
Advise district superintendent and/or governing board on impact of state budget
Preparation of state required budget documents
Monitor for and advise district superintendent on budget to actual variances
Prepare and input budget revisions under direction of district superintendent
Perform in-depth budget review prior to First and Second Interim reporting
Preparation of state required First and Second Interim documents

Payroll

Provide a TCOE business tech backup to district staff for payroll and vendor payment processes
Assist district in implementing and processing settlement agreements
Prepare salary settlement disclosure documents for board presentation

Accounting

Advise district staff on proper coding of financial transactions
Prepare and input Journal Entries
Monitor financial transactions for account code propriety
Assist district in year-end closing of financial records
Assist district in implementation of fixed asset accounting system

Reporting

Prepare state required annual financial reports including: Adopted Budget, 1st Interim, 2nd Interim, Unaudited Actuals, Federal Cash Management Reporting, Quarterly ESSER/GEER reporting

Assist district in preparation of GASB 34 conversation/worksheets
Assist in submitting data to TCOE required for LCFF revenue calculations
Assist district in preparation of other fiscal reports at an additional per hour charge

Other

Assist district in clearing audit findings with California Department of Education and County Office of Education
Prepare for and present financial information at governing board meetings (via video conferencing format only for 2023-24)
Research information and prepare documents for district independent auditors
Train district staff in use of TCOE financial system
Attend TCOE business meetings

In order to achieve the above mentioned business support services, the **SUPERINTENDENT** will provide office space, furniture, equipment software and other materials used by contract staff member(s) in providing the services under this agreement.

This Agreement is entered into by both parties with the express understanding that **SUPERINTENDENT** will perform all services required under this Agreement as an independent contractor. Nothing in this Agreement shall be construed to constitute **SUPERINTENDENT** or any of its agents, employees or officers as an agent, employee or officer of **DISTRICT**.

Subject to any performance criteria contained in this Agreement, **SUPERINTENDENT** shall be solely responsible for determining the means and methods of performing the specified services and **DISTRICT** shall have no right to control or exercise any supervision over **SUPERINTENDENT'S** agents, employees or officers as to how the services will be performed. Notwithstanding this independent contractor relationship, **DISTRICT** shall have the right to monitor and evaluate the performance of **SUPERINTENDENT** to assure compliance with this Agreement

FEE SCHEDULE

The contract total for services to be provided are estimated to be

The maximum contract total for services to be provided are estimated to be \$26,614,
including travel or other expenses.

including travel or other expenses.

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

Exhibit (A)	Exhibit A Scope of Services 2023-24.docx	29.37KB
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Exhibit (B)

Exhibit (C)

Exhibit (D)

7. **CONSENT CALENDAR: Action items:**

7.4 Agreement with TCOE to Furnish Food Service between a Child Care and Adult Food Program Sponsor and a School District

Tulare County Office of Education

Tim A. Hire, County Superintendent of Schools

AGREEMENT TO FURNISH FOOD SERVICE

Between a Child Care and Adult Food Program Sponsor
and a School District

This Agreement is entered into on this first day of July 2023 by and between
(month) (year)

Tulare County Office of Education Early Childhood Education, hereinafter referred to as the Agency,
(Name of sponsor)

and Tipton Elementary, hereinafter referred to as the Vendor.
(Name of school district)

WHEREAS it is not within the capability of the Agency to prepare specified meals under the
Child and Adult Care Food Program (CACFP) for enrolled participating children; and

WHEREAS, the facilities and capabilities of the Vendor are adequate to prepare and deliver
specified meals to the Agency's facility(ies); and

WHEREAS the Vendor is willing to provide such services to the Agency on a cost
reimbursement basis,

THEREFORE, both parties hereto agree as follows:

THE VENDOR AGREES TO:

1. Prepare and deliver the meals (inclusive/exclusive) of milk to Tipton Child
(Name of site)
Development Center, 370 N. Evans Rd, at Tipton Elementary by 7:40 a.m. for breakfast
(address) (time)
Lunch, and snack each weekday, in accordance with the number of meals requested and
at the cost(s) per meal listed below:
Breakfast\$ 1.27 each Lunch\$ 2.51 each PM Snack \$.69 each
2. Assure the Agency that no Title III(C) Funds have been applied to the cost of or Title(C)
Commodities used for the preparation of these meals.
3. Provide the Agency, for approval, a proposed menu for each month at least seven (7)
business days prior to the beginning of the month to which the menu applies. Any changes

to the menu made after the Agency approval must be agreed upon by the Agency and documented on the menu records.

4. Assure that each meal provided to the Agency under this contract meets the minimum requirements as the nutritional content as specified by the Child and Adult Food Program Meal Pattern, Schedule B (attached) which is excerpted from the regulations 7 CFR Part 226.20, and the Agency's Food Service Policy.
5. Maintain full and accurate records which document: (1) the menus listing all meals provided to the Agency during the term of this contract, (2) a listing of all nutritional components of each meal, and (3) an itemization of the quantities of each component used to prepare said meal. The Vendor agrees to provide meal preparation documentation by using yield factors for each food item as listed in the USDA Food Buying Guide when calculating and recording the quantity of food prepared each meal.
6. Maintain such cost records as invoices, receipts and/or other documentation that exhibits the purchase, or otherwise availability to the Vendor, of the meal components and quantities itemized in the meal preparation records.
7. Maintain on a daily an accurate count of the number of meals, by meal type, prepared for and delivered to the Agency. Meal count documentation must include the number of meals requested by the Agency.
8. Allow the Agency to increase or decrease the number of meal orders, as needed, when the request is made within 1 hour of the scheduled delivery time.
9. Present to the Agency an invoice accompanied by reports no later than the 30th day of each month which itemizes the previous month's delivery. The Vendor agrees to forfeit payment for meals which are not ready within one (1) hour of the agreed upon delivery time, are spoiled or unwholesome at the time of delivery, or do not otherwise meet the meal requirements contained in this Agreement.
10. Provide the Agency with a copy of current health certifications for the food service facility in which it prepares meals for use in the CACFP. The Vendor shall ensure that all health and sanitation requirements of the California Retail Food Code Facilities Law and Chapter 4 of the California Health and Safety Code, are met at all times.
11. Operate in accordance with current CACFP.

12. Retain all required records for a period of three (3) years after the end of the fiscal year to which they pertain (or longer, if an audit is in progress); and upon request to make all accounts and records pertaining to the Agreement available to the Certified Public Accountant hired by the Agency, representatives of the California State Department of Education, the U.S. Department of Agriculture, and the U.S. General Accounting Office for audit or administrative review at a reasonable time and place.
13. Not subcontract for the total meal, with or without milk, or for the assembly of the meal.
14. Provide disposable utensils, (sporkettes and trays) necessary for meal service.
15. If at any time during the school year, the school district is not in session at the same time the child care food program sponsor is in session, a cold lunch which meets the meal requirements will be delivered the day before to be prepared by the sponsor personnel.

THE VENDOR CERTIFIES:

1. The Vendor agency certifies, that in its operation of an Early Childhood Education Food Program, neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
2. Where the Vendor is unable to certify to any of the statements in this certification, Vendor shall attach an explanation to this proposal. Executive Order 12549, Debarment and Suspension, 34 CFR Part 85, Section 85.510. (Lower Tier)
3. As required by the State Drug-Free Workplace Act of 1990 (Government Code Section 8350 et. Seq.) and the Federal Drug-Free Workplace Act of 1988, and implemented at 34 CFR Part 85, Subpart F, for grantees, as defined at 34 CFR Part 85, Sections 85.605 and 85.610, the recipient agency certifies that it will continue to provide a drug-free workplace.

THE AGENCY AGREES TO:

1. Request by telephone no later than 9:00 a.m. (Time of day, or day of week) an accurate number of meals to be delivered to the Agency on each weekday (Specified time frame). Notify the Vendor of necessary increases or decreases in the number of meal orders within 1 hour of the scheduled delivery time. Above time will be susceptible to change when a foggy day schedule is in effect.

2. A breakfast period will be used with service to children at approximately 8:00 a.m. for a full day class. A lunch period will be used with service to children at approximately 11:15 a.m. for a full day class. Snack with service to the children at approximately 2:30 p.m. for a full day class.
3. Ensure that an Agency representative is available at each (delivery/pick-up) site, at the specified time on each specified (delivery/pick up) day to receive, inspect and sign for the requested number of meals. This individual will verify the temperature, quality, and quantity of each meal service delivery. The Agency assures the Vendor that this individual will be trained and knowledgeable in the record keeping and meal requirements of the CACFP and in health and sanitation practices.
4. Provide personnel to serve meals, clean the serving and eating areas, and assemble transport carts and auxiliary items for pick-up by the vendor no later than 1:00 p.m.
(Negotiable time frame but should be no longer than 24 hours)
5. Notify the Vendor with three (3) days of receipt of the next month's proposed menu of any changes, additions or deletions which will be required in the menu request.
6. Provide the Vendor with a copy of 7 CFR Part 226; the Child and Adult Care Food Program Meal Pattern. Schedule B; and all other technical assistance materials pertaining to the food service requirements of the CACFP. The Agency will, within 24 hours of receipt from the State Agency, advise the Vendor of any changes in the food service requirements of the CACFP.
7. Actual served meals will be reported at point of service on the Agency's form mandated by the State Child Care Nutrition Program and this number will be used for all reporting.
8. The Agency will be billed for and pay for the number of breakfast meals and lunches ordered.
9. Establish data collection procedures which are in accordance with state and federal regulations relating to the overt identification of needy pupil and keep accurate records of the number of free, reduced price, paid and adult lunches served daily.
10. Receive and process all free and reduced-price meal applications, maintain all necessary records to support the above information.

11. Pay the Vendor within 21 days of receipt of the invoice the full amount as presented on the monthly itemized invoice. The Agency agrees to notify the Vendor within 48 hours of receipt of any discrepancy in the invoice.

TERMS OF THE AGREEMENT

This Agreement will take effect commencing July 1, 2023, and shall be for a period of
(First day of contracted service)
one calendar year. It may be terminated by written notification given by either party hereto the other party at least 30 days prior to the date of termination.

IN WITNESS WHEREOF, THE PARTIES WHERETO HAVE EXECUTED THIS AGREEMENT AS OF THE DATES INDICATED BELOW:



Vendor Official Signature

Stacy Bettencourt

Vendor Official Name (please type)

Superintendent

Title

(559) 752-4213

Date

Agency Official Signature

Tim Hire

Agency Official Name (please type)

Superintendent

Title

(559) 733-6300

Date

7. **CONSENT CALENDAR: Action items:**

7.5 Field Trip Requests

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Mrs. Jenny GRADE Variety of students in grades 3-8th

CLASSES ATTENDING ASES

DATE OF TRIP 5/20/23 NUMBER OF PUPILS 35 ADULTS 5

DESTINATION Porterville Fair

BUS TO LEAVE SCHOOL AT 11:00 AM RETURN AT 5:30 PM

BUS ROUTING AND STOPS

Depart Tipton at 11am behind the old cafeteria and drive to Airway Cafe in Porterville for lunch. Depart cafe at 1:45 and head to Porterville Fair Grounds.

USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: _____

OTHER INFORMATION/STAFF CHAPARONE REQUEST: _____

COST \$ 1,375.00

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES ☒ NO ☐ HOW MANY 35
Breakfast

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

SIGNATURE OF TEACHER IN CHARGE Jenny

TRIP AUTHORIZED BY SCHOOL BOARD YES ☐ NO ☐

SIGNATURE OF SUPERINTENDENT Stacy B...

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) **Heinks**

GRADE **Kinder-3rd**

CLASSES ATTENDING **Kinder-3rd perfect attendance**

DATE OF TRIP **5/30/23** NUMBER OF PUPILS **5** ADULTS **1**

DESTINATION **Tulare Galaxy Theater**

BUS TO LEAVE SCHOOL AT **11:15 am** RETURN AT **2:00 pm**

BUS ROUTING AND STOPS

Tipton School to Tulare Galaxy Theater. No stops.

USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

PRELIMINARY STEPS: **Students will be dismissed to the MPR to eat lunch at 10:45.**


TRIP RELEVANCE:: **Perfect attendance**

OTHER INFORMATION/STAFF CHAPERONE REQUEST: **1 staff**

COST \$ **23.00 /attendee** approximately **\$135.00**

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

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

SIGNATURE OF TEACHER IN CHARGE 

TRIP AUTHORIZED BY SCHOOL BOARD YES _____ NO _____

SIGNATURE OF SUPERINTENDENT 

7. **CONSENT CALENDAR: Action items:**

7.6 E-Waste Report

Prepared for Board Meeting on: 06/06/23

Prepared on: 06/01/23

Make	Model	Type	Asset Tag	Serial Number
Microsoft	Surface Pro	Laptop		062720443253
Microsoft	Surface Pro	Laptop		058581143253
Microsoft	Surface Pro	Laptop		008127342553
HP (Debranded)	Stream 11	Notebook	#15	TJ15048N5S
HP (Debranded)	Stream 11	Notebook	#17	TJ15048PHZ
HP (Debranded)	Stream 11	Notebook	#11	TJ15048N12
HP (Debranded)	Stream 11	Notebook	#13	TJ15048N36
HP (Debranded)	Stream 11	Notebook	#07	TJ15048N5V
HP (Debranded)	Stream 11	Notebook	#14	TJ15048N16
HP (Debranded)	Stream 11	Notebook	#25	TJ15048NY8
HP (Debranded)	Stream 11	Notebook	#18	TJ15048N5X
HP (Debranded)	Stream 11	Notebook	#12	TJ15048N06
HP (Debranded)	Stream 11	Notebook	#16	TJ15048N38
HP (Debranded)	Stream 11	Notebook	#20	TJ15048N60
HP (Debranded)	Stream 11	Notebook	#21	TJ15048N1Y
HP (Debranded)	Stream 11	Notebook	#19	TJ15048N2J
HP (Debranded)	Stream 11	Notebook	#08	TJ15048NL5
HP (Debranded)	Stream 11	Notebook	#04	TJ15048N35
HP (Debranded)	Stream 11	Notebook	#09	TJ15048N1V
HP (Debranded)	Stream 11	Notebook	#22	TJ15048N2X
HP (Debranded)	Stream 11	Notebook	#06	TJ15048N0Y
HP (Debranded)	Stream 11	Notebook	#05	TJ15048N0C
HP (Debranded)	Stream 11	Notebook	#10	TJ15048N0F
HP (Debranded)	Stream 11	Notebook	#24	TJ15048N10
HP (Debranded)	Stream 11	Notebook	#23	TJ15048KVX
Vivitek	D837	Projector		WD8370380179
Vidifox	PV490S	Document Camera		ZT7102ah02126
Integral Technologies	DVXI TBC 16	Security DVR		SY000KE0540
HP (Debranded)	Stream 11	Notebook	#1	TJ15048N1C
HP (Debranded)	Stream 11	Notebook	#2	TJ15048N2C
HP (Debranded)	Stream 11	Notebook	#3	TJ15048N1B
HP	Stream 11	Notebook	#13	TJ1521D4L3
HP	Stream 11	Notebook	#25	TJ1521D536
HP	Stream 11	Notebook	#19	TJ1521D5J2
HP	Stream 11	Notebook	#20	TJ1521D773
HP	Stream 11	Notebook	#21	TJ1521D4LP
HP	Stream 11	Notebook	#22	TJ3521D5JR
HP	Stream 11	Notebook	#23	TJ1521D6ZT
HP	Stream 11	Notebook	#24	TJ1521DCP9
HP	Stream 11	Notebook	#14	TJ1521DCPK
HP	Stream 11	Notebook	#16	TJ1521D5FT
HP	Stream 11	Notebook	#17	TJ1521D537
HP	Stream 11	Notebook	#18	TJ1521D4LZ
HP	Stream 11	Notebook	#1	TJ1521D4LF
HP	Stream 11	Notebook	#2	TJ1521D77K
HP	Stream 11	Notebook	#3	TJ1521D5G4
HP	Stream 11	Notebook	#4	TJ1521DCW2

HP	Stream 11	Notebook	#5	TJ1521D80G
HP	Stream 11	Notebook	#6	TJ1521D78S
HP	Stream 11	Notebook	#7	TJ1521D4NJ
HP	Stream 11	Notebook	#12	TJ1521DDNB
HP	Stream 11	Notebook	#9	TJ1521D559
HP	Stream 11	Notebook	#10	TJ1521D4MH
HP	Stream 11	Notebook	#11	TJ1521D793
HP	Stream 11	Notebook	#15	TJ1521D55W
HP	Stream 11	Notebook	#8	TJ1521D4N2
ELMO	MO-1	Document Camera		1410696
SMART	WS100	Wireless Slate		8DZ021416
SMART	WS100	Wireless Slate		8DZ021417
Panasonic	PV-D4734S	VHS/DVD Player		F4IC33578
SMART	senteo	Interactive Response System		32 remote, 1 receiver, 1 carry bag
SMART	senteo	Interactive Response System		31 remote, 1 receiver, 1 carry bag
Adesso	Mouse	PS/2 Mouse		x25 total
Dymo	MimioVote	Interactive Response System		24 remote, 1 carry case
HP	Laserjet P1606dn	Printer		VND3C08916
HP	Laserjet Pro M201dw	Printer		VNB3F80175
Cisco Meraki	MR32	Access Point		Q2JD-ME7B-26JR
Acer	C720	Chromebook		NXMJAAA00140102A817600
Acer	C720	Chromebook		NXMJAAA00443315AD07600
Acer	C720	Chromebook		NXMJAAA004433158187600
Acer	C720	Chromebook		NXMJAAA00443315A8C7600
Acer	C720	Chromebook		NXMJAAA0044331598A7600
ELMO	MO-1	Document Camera		1517555
Dell	E201HC	Monitor		CN019K596418008P0R1S
Linksys	AE3000	Wireless Dongle		12710601400812
Netgear	FA310TX	Network Card		FA32B94084611
Netgear	FA310TX	Network Card		FA32B9B164366
Adaptec	AHA-2930CU MAC	SCSI Card		BD0A0220AL0
ATI Technologies	24010272701040280158	Graphics Card		TN0347MWPK1WA
NComputing	X350	PCI Card		X350K11B110222095
NComputing	X350	PCI Card		X350K11B110222117
NComputing	X350	PCI Card		X350K11B110222114
Contextant	079EKD	PCI RJ11 Card		TW079EKD4116023B3AWZ
NComputing	XD2	Access Device		XD2C50821885
NComputing	XD2	Access Device		XD2C50801595
NComputing	XD2	Access Device		XD2C50826265
NComputing	XD2	Access Device		XD2C50821835
NComputing	XD2	Access Device		XD2C50801505
NComputing	XD2	Access Device		XD2C50801585
NComputing	XD2	Access Device		XD2C50801735
NComputing	XD2	Access Device		XD2C50801695
NComputing	XD2	Access Device		XD2C50821875
NComputing	XD2	Access Device		XD2C50821855
NComputing	XD2	Access Device		XD2C50801575
NComputing	XD2	Access Device		XD2C50801745
NComputing	XD2	Access Device		XD2C50801775
NComputing	XD2	Access Device		XD2C50801705
NComputing	XD2	Access Device		XD2C50821765

NComputing	XD2	Access Device		XD2C50821795
NComputing	XD2	Access Device		XD2C50801725
NComputing	XD2	Access Device		XD2C50821865
NComputing	XD2	Access Device		XD2C50821785
NComputing	XD2	Access Device		XD2C50821605
NComputing	XD2	Access Device		XD2C50821775
NComputing	XD2	Access Device		XD2C02303050
NComputing	XD2	Access Device		XD2C02303020
NComputing	XD2	Access Device		XD2C02303010
NComputing	XD2	Access Device		XD2C50801525
NComputing	XD2	Access Device		XD2C50821755
NComputing	XD2	Access Device		XD2C50801765
NComputing	XD2	Access Device		XD2C50801565
NComputing	XD2	Access Device		XD2C50801645
NComputing	XD2	Access Device		XD2C50801635
NComputing	XD2	Access Device		XD2C50801625
NComputing	XD2	Access Device		XD2C50801605
NComputing	XD2	Access Device		XD2C50801795
NComputing	XD2	Access Device		XD2C50801615
NComputing	XD2	Access Device		XD2C50821845
NComputing	XD2	Access Device		XD2C50801755
NComputing	XD2	Access Device		XD2C50826275
NComputing	XD2	Access Device		XD2C50821615
NComputing	XD2	Access Device		XD2C50801715
NComputing	XD2	Access Device		XD2C50801515
NComputing	XD2	Access Device		XD2C50821635
NComputing	XD2	Access Device		XD2C50826255
NComputing	XD2	Access Device		XD2C50821625
NComputing	XD2	Access Device		XD2C50801555
NComputing	XD2	Access Device		XD2C50801535
NComputing	XD2	Access Device		XD2C50821805
NComputing	XD2	Access Device		XD2C50821815
NComputing	XD2	Access Device		XD2C50821825
NComputing	XD2	Access Device		XD2C50821725
NComputing	XD2	Access Device		XD2C50821735
NComputing	XD2	Access Device		XD2C50821745
NComputing	XD2	Access Device		XD2C50801545
NComputing	X550	PCI Card		X550K25B410335653
NComputing	XD2	Access Device		XD2C02303030
NComputing	XD2	Access Device		XD2C02303040
NComputing	X350 Kit	PCI Card (x1) Access Device (x3)		X350KITK1101257
NComputing	X350 Kit	PCI Card (x1) Access Device (x3)		X350KITK1101226
NComputing	X350 Kit	PCI Card (x1) Access Device (x3)		X350KITK1101252
NComputing	X350 Kit	PCI Card (x1) Access Device (x3)		X350KITK1101251
Dell	FAE10	Dual FireWire PCI Card		FW0A31301J7
Toshiba	TDP-XP2	Projector	1023	72592969
Microsoft		1014 Wireless Keyboard		7664201265018
Microsoft		1014 Wireless Keyboard		7664201265022
Microsoft		1014 Wireless Keyboard		7664201265012
Microsoft		1014 Wireless Keyboard		7664201252843
Microsoft		1028 Wireless Receiver		7664201265018
Microsoft		1028 Wireless Receiver		7664201265012

Microsoft	1028	Wireless Receiver		7664201225320
Microsoft	1025	Wireless Mouse		7559601017717
Logitech	Y-R0012	Wireless Keyboard (no receiver)		DF3160QC0
Logitech	C-BT44	Wireless Receiver (PS2)		831511-0000
Unknown	Unknown	Wireless Mouse Receiver		Unknown
Logitech	M310	Wireless Mouse (no receiver)		LZ315A8
Logitech	C-BA4-MSE	Wireless Mouse Receiver		LZA42600982
Logitech	C-BA4-MSE	Wireless Mouse Receiver		LZA42654913
Logitech	EX110	Wireless Keyboard		SC70347
Logitech	EX110	Wireless Keyboard		SC7372X
Dell	0T0179	Wireless Mouse		LZC42801494
Dell (By Logitech)	09J788	iTouch Keyboard		TH09J7883717129P1688
Dell (By Logitech)	M-RM67A	Wireless Mouse		LZC23950359
Dell	0U0754	Wireless Receiver		LZB32867219
Dell	0U0754	Wireless Receiver		LZA42810596
Dell	RT7D40	Wireless Keyboard		TH0U00973717148I00U6
Dell	RT7D40	Wireless Keyboard		TH0U0097371713892096
Dell	0YVYD7	Wireless Receiver		TW0YVYD7S008237M0720
Dell	0YVYD7	Wireless Receiver		TW0YVYD7S008237M0718
Logitech	M-RR95	Wireless Mouse		LZC42611880
Logitech	M-RAU95	Wireless Mouse		LZ651AK
Logitech	M-RCE95	Wireless Mouse		LZ735AB
HP	11 G8 EE	Chromebook	TSD-000000000147-21	5CD107M5VF
HP	11 G9 EE	Chromebook	TESD-0162-22	5CD121XP0N
ELMO	TT-12W	Document Camera	DC-0005	4206868
Dell	XPS 2720	Desktop	D-0117	8ZZMTX1
HP	OfficeJet Pro 9020 series	Printer	P-1702	TH1ATD616F
Dell	Optiplex 980	Desktop	D-0054	3424MN1
Lenovo	100e	Chromebook	tesd-Len-0183-20	MP1V4NR3
Dell	E1910f	Monitor		CN0T437R728720B4AGNI
Acer	C720	Chromebook		NXSHEAA006433142A27600
Acer	C720	Chromebook		NXSHEAA006439070787600
Acer	C720	Chromebook		NXSHEAA006439070767600
Acer	C720	Chromebook		NXSHEAA0064390729B7600
Acer	C720	Chromebook		NXSHEAA006439070777600
Acer	C720	Chromebook		NXSHEAA0064421029C7600
Acer	C720	Chromebook		NXSHEAA0064390707C7600
Acer	C720	Chromebook		NXSHEAA0064420FD0D7600
Acer	C720	Chromebook		NXSHEAA006439070717600
Acer	C720	Chromebook		NXSHEAA006439070687600
Acer	C720	Chromebook		NXSHEAA006439070607600
Acer	C720	Chromebook		NXSHEAA006439070737600
Acer	C720	Chromebook		NXSHEAA006433142797600
Acer	C720	Chromebook		NXSHEAA006439070637600
Acer	C720	Chromebook		NXSHEAA006433142967600
Acer	C720	Chromebook		NXSHEAA006433142447600
Acer	C720	Chromebook		NXSHEAA0064390705E7600
Acer	C720	Chromebook		NXSHEAA006439070707600
Acer	C720	Chromebook		NXSHEAA006433142837600
Acer	C720	Chromebook		NXSHEAA00643906FEE7600
Acer	C720	Chromebook		NXSHEAA0064390729C7600
Acer	C720	Chromebook		NXSHEAA006439070337600

Acer	C720	Chromebook		NXSHEAA006439070627600
Acer	C720	Chromebook		NXSHEAA0064390705D7600
Acer	C720	Chromebook		NXSHEAA006439072717600
Acer	C720	Chromebook		NXSHEAA0064390704D7600
Dell	Latitude	Laptop	TESD-Laptop007	5PWBVP2
Acer	C720	Chromebook		NXSHEAA006442102B67600
Laminex	AV-666	Laminator		666-2986
Tamerica		Binding Machine		8117179
Acer	C720	Chromebook		NXMJAAA0044200FBD57600
Acer	C720	Chromebook		NXSHEAA00643807AB77600
HP	G8 EE	Chromebook	TSD-000000000197-20	5CD0177PLK

8. ADMINISTRATIVE: Action items:

8.1 Board Resolution #2022-2023-07, Authorizing Inter-fund Loan for Cash Flow Purposes

**RESOLUTION OF THE GOVERNING BOARD OF
TIPTON ELEMENTARY SCHOOL DISTRICT**

In the Matter of Authorizing Inter-fund Loan for)
Cash Flow Purposes) RESOLUTION NUMBER. 2022-2023-07

WHEREAS, the Tipton Elementary School District administers various funds; and,

WHEREAS, the school district occasionally has cash shortages in it's segregated funds at the county treasury; and,

WHEREAS, Education Code Section 42603 authorizes inter-fund loans to cover such temporary cash shortages;

THEREFORE, BE IT RESOLVED that the Governing Board of the Tipton Elementary School District authorizes the District Administration to transfer funds as needed for cash-flow purposes and to repay those transfers as funds become available for the 2023-2024 school year.

THE FOREGOING RESOLUTION WAS ADOPTED upon the motion of _____,
seconded by _____, at a regular meeting of the Governing Board on the 6th day of
June, 2023 by the following vote.

Ayes:

Noes:

Abstentions:

Absent:

Secretary/Clerk of said District Board

8. ADMINISTRATIVE: Action items:

8.2 Board Resolution #2022-2023-08, Authorization for County Superintendent of Schools to Make Year End Budget Transfers

**RESOLUTION OF THE GOVERNING BOARD OF
TIPTON ELEMENTARY SCHOOL DISTRICT**

In the Matter of Authorization for County)
Superintendent of Schools to make year end)
Budget Transfers)

RESOLUTION NUMBER. 2022-2023-08

WHEREAS, at the close of any school year the County Superintendent of schools may, with the consent of the Governing Board of a school district previously given, make such transfers between the undistributed reserve and any expenditure classification or classifications or balance any expenditure classifications of the budget of the district for such school year as are necessary to permit the payment of obligations of the district incurred during such school year; and,

WHEREAS, the total amount budgeted as the proposed expenditure of the school district for each major classification of school district expenditures listed in the school district budget forms prescribed by the Superintendent of Public Instruction shall be the maximum amount which may be expended for that classification of expenditures for the school year; and,

WHEREAS, the district wishes to ensure that all expenditures of the school district during the 2022-2023 fiscal year have been appropriately budgeted for.

THEREFORE, BE IT RESOLVED that, at the close of the 2022-2023 Fiscal year the County Superintendent of Schools be authorized in accordance with Education Code Section 42601 to make such transfers between the unappropriated fund balance and/or any expenditures classifications of the budget as are necessary to permit the payment of obligations of the school district incurred during the fiscal year.

THE FOREGOING RESOLUTION WAS ADOPTED upon the motion of _____,
seconded by _____, at a regular meeting of the Governing Board on the 6th day of June,
2023 by the following vote.

Ayes:

Noes:

Abstentions:

Absent:

Secretary/Clerk of said District Board

County superintendents who make certain year-end fund balance transfers for small school districts in their county are now required to notify each district of the transfers made. The definition of a small school district has been changed from A... those districts with an average daily attendance of 2,500 or less...@ to those districts identified in EC 41301 which sets forth the state school fund allocation schedule. Small elementary school districts are now defined as having less than 901 units of average daily attendance (ada), small high school districts are now defined as having less than 301 ada, and small unified school districts are now defined as having less than 1,501 ada.

42601. At the close of any school year a school district may, with the approval of the governing board, identify and request the county superintendent of schools to make the transfers between the designated fund balance or the unappropriated fund balance and any expenditure classification or classifications, or balance any expenditure classifications of the budget of the district for that school year as necessary to permit the payment of obligations of the district incurred during that school year. For each elementary, high school, and unified school district that, during the preceding school year, had an average daily attendance less than the level, as appropriate, specified in subdivision (a) of Section 41301, the county superintendent of schools, with the consent of the governing board of the school district, may identify and make the transfers, and shall so notify the districts.

8. ADMINISTRATIVE: Action items:

8.3 Board Resolution #2022-2023-09, Authorizing Inter-fund Transfers In Accordance with the Budget

**RESOLUTION OF THE GOVERNING BOARD OF
TIPTON ELEMENTARY SCHOOL DISTRICT**

In the matter of Authorizing Inter-fund Transfers)
In Accordance with the Budget) RESOLUTION NUMBER 2022-2023-09

WHEREAS, the Governing Board of the District adopted its Annual Budget for the Fiscal Year 2023-24; and,

WHEREAS, the Governing Board of the District approved Inter-fund Transfers between the various funds of the District as recorded in the budget document in accordance with Education Code;

THEREFORE, BE IT RESOLVED that the Governing Board authorizes District Administration to make inter-fund transfers in accordance with the budget, not to exceed the amount of appropriation.

THE FOREGOING RESOLUTION WAS ADOPTED upon the motion of _____ ,
seconded by _____, at a regular meeting of the Governing Board on the 6th day of
June, 2023 by the following vote.

Ayes:

Noes:

Abstentions:

Absent:

Secretary/Clerk of said District Board

8. ADMINISTRATIVE: Action items:

8.4 Consultant Agreement with Tipton Elementary and Tyger Bates, CPA

**TIPTON SCHOOL DISTRICT
AND
TYGER BATES, CPA
CONSULTANT AGREEMENT**

THIS AGREEMENT is entered into as of July 1, 2023 between the TIPTON SCHOOL DISTRICT, referred to as DISTRICT, and TYGER BATES, CPA, referred to as CONSULTANT, with reference to the following:

- A. DISTRICT requests consulting services in state and federal planning and reporting services and/or school business and accounting.
- B. CONSULTANT represents that she is specially trained, experienced and competent in the field of accounting, school business and budgeting, state and federal grant reporting requirements, and all components of the Local Control and Accountability Plan.
- C. Government Code section 53060 and Education Code section 35160 authorize the District to contract with persons who are specially trained and experienced and competent to perform special services.
- D. District wishes to hire CONSULTANT as an independent consultant pursuant to the authority of Government Code section 53060 and Education Code section 35160.
- E. Pursuant to Education Code section 45103.1(b)(2), the services contracted are not available within the DISTRICT, cannot be performed satisfactorily by school district employees, or are of such a highly specialized or technical nature that the necessary expert knowledge, experience, and ability are not available through the school district.

ACCORDINGLY, IT IS AGREED:

- 1. **TERM:** This Agreement shall become effective as of July 1, 2023 and shall expire on June 30, 2024, unless otherwise terminated as provided in this Agreement.
- 2. **SERVICES:** CONSULTANT shall provide services as set forth in Exhibit A, entitled "Scope of Services," which exhibit is made part of this Agreement by reference.
- 3. **COST OF SERVICES:** For services rendered, CONSULTANT shall be paid at the rate of \$500 per reporting period (twice a year). The DISTRICT agrees to reimburse CONSULTANT for all travel costs incurred at the specific request of the DISTRICT in order to provide services included in EXHIBIT A. Mileage shall be paid at the current IRS rate.
- 4. **METHOD AND CONDITIONS OF PAYMENT:**
 - a. CONSULTANT shall provide an invoice for services to DISTRICT. DISTRICT shall pay said invoice within 15 days of receipt. DISTRICT shall provide and file IRS Form 1099 to report CONSULTANT'S calendar year earnings.
 - b. The payment of compensation for work performed is conditioned upon receipt from

CONSULTANT of any and all plans, specifications and estimates, and other documents prepared by CONSULTANT in accordance with this Agreement. DISTRICT will not pay anticipated profits or other economic loss.

5. COMPLIANCE WITH LAW: CONSULTANT shall provide services in accordance with applicable Federal, State, and local laws, regulations and directives.

6. CONFIDENTIALITY. The CONSULTANT acknowledges that during the engagement she may have access to and become acquainted with various confidential information in connection with the operation of DISTRICT's business including, nonpublic personnel and student information. The CONSULTANT agrees that she will not disclose any of the nonpublic information aforesaid, directly or indirectly, or use any of them in any manner, either during the term of this Agreement or at any time thereafter, except as required in the course of this engagement with the DISTRICT's permission or as required by law. CONSULTANT agrees to restrict access to nonpublic confidential information in order to provide products and services to DISTRICT. CONSULTANT further agrees to maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard DISTRICT's nonpublic confidential information. Upon the expiration or earlier termination of this Agreement, or whenever requested by the Company, the Contractor shall immediately deliver to the Company all such files, records, documents, specifications, information, and other items in her possession or under her control.

7. INDEPENDENT CONSULTANT STATUS:

a. This Agreement is entered into by both parties with the express understanding that CONSULTANT will perform all services required under this Agreement as an independent contractor. Nothing in this Agreement shall be construed to constitute the CONSULTANT or any of its agents, employees or officers as an agent, employee or officer of DISTRICT.

b. Subject to any performance criteria contained in this Agreement, CONSULTANT shall be solely responsible for determining the means and methods of performing the specified services and DISTRICT shall have no right to control or exercise any supervision over CONSULTANT as to how the services will be performed. As CONSULTANT is not the DISTRICT'S employee, CONSULTANT is responsible for paying all required state and federal taxes. In particular, DISTRICT will not:

- i. Withhold FICA (Social Security) from CONSULTANT'S payments.
- ii. Make state or federal unemployment insurance contributions on CONSULTANT'S behalf.
- iii. Withhold state or federal income tax from payments to CONSULTANT.
- iv. Make disability insurance contributions on behalf of CONSULTANT.
- v. Obtain unemployment compensation insurance on behalf of CONSULTANT.

c. Notwithstanding this independent consultant relationship, DISTRICT shall have the right to monitor and evaluate the performance of CONSULTANT to assure compliance with this Agreement.

8. INDEMNIFICATION: CONSULTANT and DISTRICT shall hold each other harmless,

defend and indemnify the other, its agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to any property, including District property, arising from, or in connection with, their performance or their agents, officers and employees under this Agreement. This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.

9. INSURANCE:

a. General Liability Insurance. CONSULTANT shall obtain and maintain, at her own expense throughout the term of this Agreement, general liability insurance that provides coverage for bodily injury, property damage, and personal injury arising out of the actual or alleged acts, omissions, or negligence of CONSULTANT and/or her employees, agents, subcontractors, and representatives while performing services under this Agreement. Such insurance coverage shall be no less than \$1,000,000 per occurrence for bodily injury, property damage and personal injury.

b. Worker's Compensation Insurance. CONSULTANT shall obtain and maintain, at her own expense throughout the term of this Agreement, worker's compensation insurance in an amount in accordance with applicable statutes or other governing laws.

c. Evidence of Insurance. CONSULTANT shall deliver to District written evidence of the above insurance coverages, including the required endorsements prior to commencing services under this Agreement. The production of such written evidence shall be an express condition precedent, notwithstanding anything to the contrary in this Agreement, to CONSULTANT's right to be paid any compensation or expenses under this Agreement. If CONSULTANT fails to furnish and maintain the insurance required by this section, District may (but is not required to) purchase such insurance on behalf of CONSULTANT, and the CONSULTANT shall pay the cost thereof to District upon demand and shall furnish to District any information needed to obtain such insurance. Moreover, at her discretion, District may pay for such insurance with funds otherwise due CONSULTANT under this Agreement.

d. No Limitation on Liability. The insurance requirements in this section shall not in any way limit, in either scope or amount, the indemnity and defense obligations separately owed by CONSULTANT to District under this Agreement.

10. ASSIGNMENT: CONSULTANT shall not assign any rights or obligations it has under this Agreement without the prior written consent of District.

11. FINGERPRINTING REQUIREMENTS:

a. Pursuant to California Education Code section 45125.1, before any agents or employees of CONSULTANT may enter school grounds where they may have any contact with pupils, CONSULTANT shall submit fingerprints of its employees in a manner authorized by the California Department of Justice, together with a fee determined by the Department of Justice. CONSULTANT shall not permit any employee to come in contact with pupils of the school district until the Department of Justice has ascertained that the CONSULTANT'S employees have not been convicted of a felony as defined in Education Code section 45122.1.

b. CONSULTANT warrants that fingerprints are on file with the Tulare County Office of Education.

12. TERMINATION: The right to terminate this Agreement under this provision may be exercised without prejudice to any other right or remedy to which the terminating party may be entitled at law or under this Agreement. Either Party may terminate this Agreement without penalty with thirty (30) days' written notice to the other Party. Either party may also terminate this Agreement for breach of a material term or condition of this Agreement upon thirty (30) days' written notice to the other party. Such written notice shall specifically identify the breach and provide fifteen (15) days for the other party to cure. Upon any termination under this section, DISTRICT shall pay CONSULTANT for all services rendered by CONSULTANT prior to the effective date of termination.

13. NOTICES: Except as may be otherwise required by law, any notice to be given shall be written and shall be either personally delivered, sent by email or sent by first class mail, postage prepaid and addressed as follows:

DISTRICT:
Stacey Bettencourt
Superintendent
PO Box 787
Tipton, CA 93272
Phone No.: (559) 752-4213
Email: sbettencourt@tipton.k12.ca.us

CONSULTANT:
Tyger Bates, CPA
2720 N. Vickie St.
Visalia, CA 93291
Phone No.: (559) 786-4668
Email: tyger@tygerbatescpa.com

Notice personally delivered is effective when delivered. Notice sent by email is deemed to be received upon successful transmission. Notice sent by first class mail shall be deemed received on the fifth day after the date of mailing. Either party may change the above address or phone or fax number by giving written notice pursuant to this paragraph.

14. AMENDMENT OF AGREEMENT: This Agreement cannot be changed or supplemented orally and may be modified or superseded only by written instrument executed by both parties.

15. EXECUTION IN COUNTERPART: This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy, or an original, with all signatures appended together shall be deemed a fully executed Agreement. Signatures transmitted by facsimile shall be deemed original signatures.

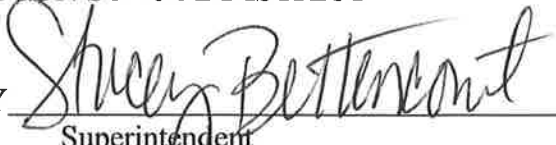
16. BINDING EFFECT: This Agreement is for the benefit of and shall be binding on the parties and their successors, assigns, predecessors, partnerships, affiliates, directors or trustees, officers, employees, agents and representatives. The signatories of this Agreement warrant that they represent the respective parties herein and are authorized to commit to any and all provisions in this Agreement on behalf of the respective parties.

17. BOARD APPROVAL/RATIFICATION: The effectiveness of this Agreement is contingent upon approval or ratification by the District's Board of Trustees.

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

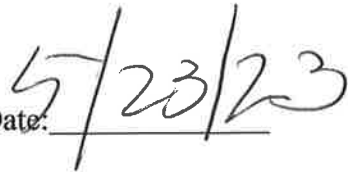
TIPTON SCHOOL DISTRICT

BY



Superintendent
"DISTRICT"

Date:



TYGER BATES, CPA

BY

"CONSULTANT"

Date:

EXHIBIT A
SCOPE OF SERVICES

1. RESPONSIBILITIES OF CONSULTANT:

- Prepare state required bi-annual financial reports for the Consolidated Application. The consolidated application is a compilation of reports and certifications related to federal title funding: Title I, Title II, Title III, Title IV, and RLIS.
- Monitor and advise district on title funding balances during the year.
- In monitoring Title funding, consultant may recommend accounting entries. It is at the district's discretion if they wish to accept the recommended entries.
- Be available for consultation throughout the year.

2. RESPONSIBILITIES OF DISTRICT:

- a. Provide, or provide access to, financial records, electronic and printed, as required by CONSULTANT.
- b. Provide information necessary to complete the Consolidated Application forms on behalf of the district.

8. ADMINISTRATIVE: Action items:

8.5 Updated agreement with Ray Morgan/ubeo Business Services

3131 Esplanade • Chico, CA 95973 • Phone: 530.343.6065 • Fax: 530.343.9470

The words "User," "Lessee," "you" and "your" refer to **Customer**. The words "Owner," "Lessor," "we," "us" and "our" refer to **UBEO West, LLC**.

CUSTOMER INFORMATION

FULL LEGAL NAME

Tipton Elementary School District

STREET ADDRESS

370 N Evans Road

CITY

Tipton

STATE

CA

ZIP

93272

PHONE

(559) 752-4213

FAX

BILLING NAME (IF DIFFERENT FROM ABOVE)

BILLING STREET ADDRESS

CITY

STATE

ZIP

E-MAIL

EQUIPMENT LOCATION (IF DIFFERENT FROM ABOVE)

EQUIPMENT DESCRIPTION

MAKE/MODEL/ACCESSORIES

Canon imageRUNNER ADVANCE DX 6870i

SERIAL NO.

STARTING METER

NOT FINANCED
UNDER THIS
AGREEMENT

imageRUNNER ADVANCE DX 8795i Main Engine

imageRUNNER ADVANCE DX C5850i

imageRUNNER ADVANCE DX C5850i

☐
☐
☐
☐
☐
☐
☐
☐
☐ See attached Schedule A

☐ See attached Billing Schedule

TERM AND PAYMENT INFORMATION

60

Payments* of \$

\$2,616.66

If you are exempt from sales tax, attach your certificate.

*plus applicable taxes

The payment ("Payment") period is monthly unless otherwise indicated.

Payment includes 111,000

B&W images per month

Overages billed at \$ 0.0074

per B&W image*

Payment includes 4,000

General Color images per month

Overages billed at \$ 0.0561

per General Color image*

Payment includes

Pro. Color images per month

Overages billed at \$

per Pro. Color image*

Payment includes

scans per month

Overages billed at \$

per scan*

Please check one: **Meter Readings verified:** ☐ Monthly ☐ Quarterly ☐ Other: (If nothing is selected, then Quarterly will be your Meter Reading option.)

Upon acceptance of the Equipment, THIS AGREEMENT IS NONCANCELABLE, IRREVOCABLE AND CANNOT BE TERMINATED.
OWNER ACCEPTANCE
UBEO West, LLC

OWNER

SIGNATURE

TITLE

DATED

CUSTOMER ACCEPTANCE

BY SIGNING BELOW OR AUTHENTICATING AN ELECTRONIC RECORD HEREOF, YOU CERTIFY THAT YOU HAVE REVIEWED AND DO AGREE TO ALL TERMS AND CONDITIONS OF THIS AGREEMENT ON THIS PAGE AND ON PAGE 2 ATTACHED HERETO.

Tipton Elementary School District

SIGNATURE

Supt./Principal

DATED

CUSTOMER (as referenced above)

Stacey Bettencourt

FEDERAL TAX I.D. #

PRINT NAME

TERMS AND CONDITIONS (Continued on Page 2)

1. AGREEMENT: You agree to rent from us the goods, together with all replacements, parts, repairs, additions, and accessions incorporated therein or attached thereto and any and all proceeds of the foregoing, including, without limitation, insurance recoveries ("Equipment") and, if applicable, finance certain software, software license(s), software components and/or professional services in connection with software (collectively, the "Financed Items," which are included in the word "Equipment" unless separately stated) from software licensor(s) and/or supplier(s) (collectively, the "Supplier"), all as described in this Agreement and in any attached schedule, addendum or amendment hereto ("Agreement"). You represent and warrant that you will use the Equipment for business purposes only. You agree to all of the terms and conditions contained in this Agreement, which, with the acceptance certification, is the entire agreement between you and us regarding the Equipment and which supersedes any purchase order, invoice, request for proposal, response or other related document. This Agreement becomes valid upon execution by us. In order to facilitate an orderly transition, the start date of this Agreement will be the date the Equipment is delivered to you or a date designated by us, as shown on the first invoice. If a later start date is designated, in addition to all Payments and other amounts due hereunder, you agree to pay us a transitional payment equal to 1/30th of the Payment, multiplied by the number of days between the date the Equipment is delivered to you and the designated start date. The first Payment is due 30 days after the start of this Agreement and each Payment thereafter shall be due on the same day of each month. In addition, should this Agreement replace a previous UBEO West, LLC generated equipment rental, a CLOSING BILL on the agreement being replaced, up to the installation date of the new equipment, will be sent approximately (10) days after delivery of the new equipment. You agree to pay this CLOSING BILL charges as they represent valid charges for product and services provided under the prior agreement up to the installation date of the new equipment. If any provision of this Agreement is declared unenforceable, the other provisions herein shall remain in full force and effect to the fullest extent permitted by law.

2. OWNERSHIP; PAYMENTS; TAXES AND FEES: We own the Equipment, excluding any Financed Items. Ownership of any Financed Items shall remain with Supplier thereof. You will pay all Payments, as adjusted, when due, without notice or demand and without abatement, set-off, counterclaim or deduction of any amount whatsoever. If any part of a Payment is more than 5 days late, you agree to pay a late charge of 10% of the Payment which is late or, if less, the maximum charge allowed by law. The Payment may be adjusted proportionately upward or downward: (i) if the shipping charges or taxes differ from the estimate given to you; and/or (ii) to comply with the tax laws of the state in which the Equipment is located. You shall pay all applicable taxes, assessments and penalties related to this Agreement, whether levied or assessed on this Agreement, on us (except on our income) or you, or on the Equipment, its rental, sale, ownership, possession, use or operation. If we pay any taxes or other expenses that are owed hereunder, you agree to reimburse us when we request. You agree to pay us a yearly processing fee of up to \$50 for personal property taxes we pay related to the Equipment. You agree to pay us a fee of up to \$50 for filing and/or searching costs required under the Uniform Commercial Code ("UCC") or other laws. You agree to pay us an origination fee of \$125 for all closing

costs. We may apply all sums received from you to any amounts due and owed to us under the terms of this Agreement. If for any reason your check is returned for insufficient funds, you will pay us a service charge of \$30 or, if less, the maximum charge allowed by law. We may make a profit on any fees, estimated tax payments and other charges paid under this Agreement.

3. **EQUIPMENT; SECURITY INTEREST:** At your expense, you shall keep the Equipment: (i) in good repair, condition and working order, in compliance with applicable laws, ordinances and manufacturers' and regulatory standards; (ii) free and clear of all liens and claims; and (iii) at your address shown on page 1, and you agree not to move it unless we agree in writing. You grant us a security interest in the Equipment to secure all amounts you owe us under this Agreement or any other agreement with us ("Other Agreements"), except amounts under Other Agreements which are secured by land and/or buildings. You authorize and ratify our filing of any financing statement(s) to show our interest. You will not change your name, state of organization, headquarters or residence without providing prior written notice to us. You will notify us within 30 days if your state of organization revokes or terminates your existence.

4. **INSURANCE; COLLATERAL PROTECTION; INDEMNITY; LOSS OR DAMAGE:** You agree to keep the Equipment fully insured against all risk, with us named as lender's loss payee, in an amount not less than the full replacement value of the Equipment until this Agreement is terminated. You also agree to maintain commercial general liability insurance with such coverage and from such insurance carrier as shall be satisfactory to us and to include us as an additional insured on the policy. You will provide written notice to us within 10 days of any modification or cancellation of your insurance policy(s). You agree to provide us certificates or other evidence of insurance acceptable to us. If you do not provide us with acceptable evidence of property insurance within 30 days after the start of this Agreement, we may, at our sole discretion, to do so as provided in either (A) or (B) below, as determined in our discretion: (A) We may obtain insurance covering our interest (and only our interest) in the Equipment for the Agreement term and renewals. Any insurance we obtain will not insure you against third party or liability claims and may be cancelled by us at any time. You may be required to pay us an additional amount each month for the insurance premium and an administrative fee. The cost may be more than the cost of obtaining your own insurance; or (B) We may charge you a monthly property damage surcharge of up to .0035 of the Equipment cost as a result of our credit risk and administrative and other costs, as would be further described on a letter from us to you. We may make a profit on this program. **NOTHING IN THIS PARAGRAPH WILL RELIEVE YOU OF RESPONSIBILITY FOR LIABILITY INSURANCE ON THE EQUIPMENT.** We are not responsible for, and you agree to hold us harmless and reimburse us for and to defend on our behalf against, any claim for any loss, expense, liability or injury caused by or in any way related to delivery, installation, possession, ownership, renting, manufacture, use, condition, inspection, removal, return or storage of the Equipment. All indemnities will survive the expiration or termination of this Agreement. You are responsible for any loss, theft, destruction or damage to the Equipment ("Loss"), regardless of cause, whether or not insured. You agree to promptly notify us in writing of any Loss. If a Loss occurs and we have not otherwise agreed in writing, you will promptly pay to us the unpaid balance of this Agreement, including any future Payments to the end of the term plus the anticipated residual value of the Equipment, both discounted to present value at 2%. Any proceeds of insurance will be paid to us and credited against the Loss. You authorize us to sign on your behalf and appoint us as your attorney-in-fact to endorse in your name any insurance drafts or checks issued due to a Loss.

5. **ASSIGNMENT: YOU SHALL NOT SELL, TRANSFER, ASSIGN, ENCUMBER, PLEDGE OR SUBRENT THE EQUIPMENT OR THIS AGREEMENT, without our prior written consent which will not be unreasonably withheld.** You shall not consolidate or merge with or into any other entity, distribute, sell or dispose of all or any substantial portion of your assets other than in the ordinary course of business, without our prior written consent, and the surviving, or successor entity or the transferee of such assets, as the case may be, shall assume all of your obligations under this Agreement by a written instrument acceptable to us. No event shall occur which causes or results in a transfer of majority ownership of you while any obligations are outstanding hereunder. We may sell, assign, or transfer this Agreement without notice to or consent from you. You agree that if we sell, assign or transfer this Agreement, our assignee will have the same rights and benefits that we have now and will not have to perform any of our obligations. **You agree that our assignee will not be subject to any claims, defenses, or offsets that you may have against us.** This Agreement shall be binding on and inure to the benefit of the parties hereto and their respective successors and assigns.

6. **DEFAULT AND REMEDIES:** You will be in default if: (i) you do not pay any Payment or other sum due to us or you fail to perform in accordance with the covenants, terms and conditions of this Agreement or any other agreement with us or any of our affiliates or fail to perform or pay under any material agreement with any other entity; (ii) you make or have made any false statement or misrepresentation to us; (iii) you or any guarantor dies, dissolves, liquidates, terminates existence or is in bankruptcy; (iv) you or any guarantor suffers a material adverse change in its financial, business or operating condition; or (v) any guarantor defaults under any guaranty for this Agreement. If you are ever in default, at our option, we can cancel this Agreement and require that you pay the unpaid balance of this Agreement, including any future Payments to the end of term plus the anticipated residual value of the Equipment, both discounted to present value at 2%. We may recover default interest on any unpaid amount at the rate of 12% per year. Concurrently and cumulatively, we may also use any remedies available to us under the UCC and any other law and we may require that you immediately stop using any Financed Items. If we take possession of the Equipment, you agree to pay the costs of repossession, moving, storage, repair and sale. The net proceeds of the sale of any Equipment will be credited against what you owe us under this Agreement and you will be responsible for any deficiency. In the event of any dispute or enforcement of our rights under this Agreement or any related agreement, you agree to pay our reasonable attorneys' fees (including any incurred before or at trial, on appeal or in any other proceeding), actual court costs and any other collection costs, including any collection agency fee. **WE SHALL NOT BE RESPONSIBLE TO PAY YOU ANY CONSEQUENTIAL, INDIRECT OR INCIDENTAL DAMAGES FOR ANY DEFAULT, ACT OR OMISSION BY ANYONE.** Any delay or failure to enforce our rights under this Agreement will not prevent us from enforcing any rights at a later time. You agree that this Agreement is a "Finance Lease" as defined by Article 2A of the UCC and your rights and remedies are governed exclusively by this Agreement. You waive all rights under sections 2A-508 through 522 of the UCC. If interest is charged or collected in excess of the maximum lawful rate, we will refund such excess to you, which will be your sole remedy.

7. **INSPECTIONS AND REPORTS:** We have the right, at any reasonable time, to inspect the Equipment and any documents relating to its installation, use, maintenance and repair. Within 30 days after our request (or such longer period as provided herein), you will deliver all requested information (including tax returns) which we deem reasonably necessary to determine your current financial condition and faithful performance of the terms hereof. This may include: (i) compiled, reviewed or audited annual financial statements (including, without limitation, a balance sheet, a statement of income, a statement of cash flow, a statement of changes in equity and notes to financial statements) within 120 days after your fiscal year end, and (ii) management-prepared interim financial statements within 45 days after the requested reporting period(s). Annual statements shall set forth the corresponding figures for the prior fiscal year in comparative form, all in reasonable detail without any qualification or exception deemed material by us. Unless otherwise accepted by us, each financial statement shall be prepared in accordance with generally accepted accounting principles consistently applied and shall fairly and accurately present your financial condition and results of operations for the period to which it pertains. You authorize us to obtain credit bureau reports for credit and collection purposes and to share them with our affiliates and agents.

8. **END OF TERM:** At the end of the initial term, this Agreement shall renew for successive 12-month renewal term(s) under the same terms hereof unless you send us written notice between 90 and 150 days before the end of the initial term or at least 30 days before the end of any renewal term that you want to return the Equipment, and you timely return the Equipment. You shall continue making Payments and paying all other amounts due until the Equipment is returned. As long as you have given us the required written notice, you will return all of the Equipment to a location we specify, at your expense, in retail re-saleable condition, full working order and complete repair. At the end of the term or upon repossession of the Equipment after a default, you agree to pay us a minimum return fee of \$250, which will cover up to 10 units of returned Equipment and will not be prorated, and in addition, a supplemental return fee of up to \$50 per each unit of returned Equipment in excess of 10 units (collectively, the "Return Fee"). If, in our sole discretion, we allow you to return any Equipment prior to the end of the term, you shall pay us the Return Fee each time you return Equipment. **YOU ARE SOLELY RESPONSIBLE FOR REMOVING ANY DATA THAT MAY RESIDE IN THE EQUIPMENT, INCLUDING BUT NOT LIMITED TO HARD DRIVES, DISK DRIVES OR ANY OTHER FORM OF MEMORY.**

9. **USA PATRIOT ACT NOTICE; ANTI-TERRORISM AND ANTI-CORRUPTION COMPLIANCE:** To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify, and record information that identifies each customer who opens an account. When you enter into a transaction with us, we ask for your business name, address and other information that will allow us to identify you. We may also ask to see other documents that substantiate your business identity. You and any other person who you control, own a controlling interest in, or who owns a controlling interest in or otherwise controls you in any manner ("Representatives") are and will remain in full compliance with all laws, regulations and government guidance concerning foreign asset control, trade sanctions, embargoes, and the prevention and detection of money laundering, bribery, corruption, and terrorism, and neither you nor any of your Representatives is or will be listed in any Sanctions-related list of designated persons maintained by the U.S. Department of Treasury's Office of Foreign Assets Control or successor or the U.S. Department of State. You shall, and shall cause any Representative to, provide such information and take such actions as are reasonably requested by us in order to assist us in maintaining compliance with anti-money laundering laws and regulations.

10. **MISCELLANEOUS:** Unless otherwise stated in an addendum hereto, the parties agree that: (i) this Agreement and any related documents hereto may be authenticated by electronic means; (ii) the "original" of this Agreement shall be the copy that bears your manual, facsimile, scanned or electronic signature and that also bears our manually or electronically signed signature and is held or controlled by us; and (iii) to the extent this Agreement constitutes chattel paper (as defined by the UCC), a security interest may only be created in the original. You agree not to raise as a defense to the enforcement of this Agreement or any related documents that you or we executed or authenticated such documents by electronic or digital means or that you used facsimile or other electronic means to transmit your signature on such documents. Notwithstanding anything to the contrary herein, we reserve the right to require you to sign this Agreement or any related documents hereto manually and to send to us the manually signed, duly executed documents via overnight courier on the same day that you send us the facsimile, scanned or electronic transmission of the documents. You agree to execute any further documents that we may request to carry out the intents and purposes of this Agreement. Whenever our consent is required, we may withhold or condition such consent in our sole discretion, except as otherwise expressly stated herein. From time to time, Supplier may extend to us payment terms for Equipment financed under this Agreement that are more favorable than what has been quoted to you or the general public, and we may provide Supplier information regarding this Agreement if Supplier has assigned or referred it to us. All notices shall be mailed or delivered by facsimile transmission or overnight courier to the respective parties at the addresses shown on this Agreement or such other address as a party may provide in writing from time to time. By providing us with a telephone number for a cellular phone or other wireless device, including a number that you later convert to a cellular number, you are expressly consenting to receiving communications, including but not limited to prerecorded or artificial voice message calls, text messages, and calls made by an automatic telephone dialing system, from us and our affiliates and agents at that number. This express consent applies to each such telephone number that you provide to us now or in the future and permits such calls for non-marketing purposes. Calls and messages may incur access fees from your cellular provider. You authorize us to make non-material amendments (including completing and conforming the description of the Equipment) on any document in connection with this Agreement. Unless stated otherwise herein, all other modifications to this Agreement must be in writing and signed by each party or in a duly authenticated electronic record. This Agreement may not be modified by course of performance.

11. **WARRANTY DISCLAIMERS: WE ARE RENTING THE EQUIPMENT TO YOU "AS-IS." YOU HAVE SELECTED SUPPLIER AND THE EQUIPMENT BASED UPON YOUR OWN JUDGMENT. IN THE EVENT WE ASSIGN THIS AGREEMENT, OUR ASSIGNEE DOES NOT TAKE RESPONSIBILITIES FOR THE INSTALLATION OR PERFORMANCE OF THE EQUIPMENT. SUPPLIER IS NOT AN AGENT OF OURS AND WE ARE NOT AN AGENT OF SUPPLIER, AND NOTHING SUPPLIER STATES OR DOES CAN AFFECT YOUR OBLIGATIONS HEREUNDER. YOU WILL MAKE ALL PAYMENTS UNDER THIS AGREEMENT REGARDLESS OF ANY CLAIM OR COMPLAINT AGAINST ANY SUPPLIER, LICENSOR OR MANUFACTURER, AND ANY FAILURE OF A SERVICE PROVIDER TO PROVIDE SERVICES WILL NOT EXCUSE YOUR OBLIGATIONS TO US UNDER THIS AGREEMENT. WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, OF, AND TAKE ABSOLUTELY NO RESPONSIBILITY FOR, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, CONDITION, QUALITY, ADEQUACY, TITLE, DATA ACCURACY, SYSTEM INTEGRATION, FUNCTION, DEFECTS, INFRINGEMENT OR ANY OTHER ISSUE IN REGARD TO THE EQUIPMENT, ANY ASSOCIATED SOFTWARE AND ANY FINANCED ITEMS. SO LONG AS YOU ARE NOT IN DEFAULT UNDER THIS AGREEMENT, WE ASSIGN TO YOU ANY WARRANTIES IN THE EQUIPMENT GIVEN TO US.**

12. **LAW; JURY WAIVER:** This Agreement will be governed by and construed in accordance with the law of the principal place of business of Owner or, if assigned, its assignee. You consent to jurisdiction and venue of any state or federal court in the state of the Owner or, if assigned, its assignee has its principal place of business and waive the defense of inconvenient forum. For any action arising out of or relating to this Agreement or the Equipment, **BOTH PARTIES WAIVE ALL RIGHTS TO A TRIAL BY JURY.**

13. **MAINTENANCE AND SUPPLIES:** You have elected to enter into a separate arrangement with Supplier for maintenance, inspection, adjustment, parts replacement, drums, cleaning material required for proper operation and toner and developer ("Arrangement"). You agree to pay all amounts owing under this Agreement regardless of any claim you have against Supplier relating to the Arrangement. Supplier will be solely responsible for performing all services and providing all supplies under the Arrangement. You agree not to hold Owner (if different from Supplier) or any assignee of this Agreement responsible for Supplier's obligations under the Arrangement. As a convenience to you, we will provide you with one invoice covering amounts owing under this Agreement and the Arrangement. If necessary, Supplier's obligations to you under the Arrangement may be assigned by us. You have been informed that a surge protector is recommended to protect your electronic investment from harmful high voltage power disturbances. Said surge protectors should have network protection when connected in a network environment. Units that provide network protection are available through UBEQ West, LLC. You are responsible for providing manufacturer recommended adequate power supply. Check one of the following: ☐ Purchased ☐ Has existing ☐ Declined and will be responsible for damage caused by not having a surge protector. You agree to pay a monthly supply freight fee to cover the costs of shipping supplies to you. An image/scan is equal to a single sided 8.5" x 11" copy or print. Each month, you are entitled to produce the minimum number of images/scans shown on page 1 of this Agreement for each applicable image/scan type. Regardless of the number of images/scans made, you will never pay less than the minimum Payment. You agree to provide periodic meter readings on the Equipment. If at any time during the term of this Agreement meter readings are not collected electronically there will be a \$5 fee assessed per device, per month for the term of this Agreement or until the meter readings are set-up electronically. You agree to pay the applicable overage charge for each metered image/scan that exceeds the applicable minimum number of images/scans. Images/scans made on equipment marked as not financed under this Agreement will be included in determining your image/scan and overage charges. At the end of the first year of this Agreement, and once each successive 12-month period thereafter, the maintenance and supplies portion of the Payment and the overage charges may be increased by a maximum of 15% of the existing payment or charge. If you have multiple devices at the installation address, which use the same supplies provided under this Agreement, all devices using the same supplies must be covered under an active agreement with Supplier. UBEQ West, LLC agrees not to disclose any customer information to manufacturers or competitors that is not required by law.

14. **EXCLUSIONS:** Maintenance service under the Arrangement is contingent upon proper use of the device. The Arrangement does not include: a) Repairs resulting from causes other than normal use; your willful act, use of any paper stock that does not meet device specifications, negligence or misuse including, without limitation, damage to any part or mechanisms and/or use of supplies or spare parts not manufactured and/or use of supplies or spare parts not manufactured by the original equipment manufacturer and which cause abnormally high service calls or service problems; accident, transportation, failure of electrical power, air conditioning or humidity control related problems, acts of nature (fire, flood etc.), theft, or any other unusual circumstance. b) Repairs made necessary by service performed by personnel other than UBEQ West, LLC representative. c) Work which you request to be performed outside regular business hours. d) Reconditioning or modification to the Equipment except those specified by UBEQ West, LLC's Technical Service Department to assure greater performance of the Equipment. e) Any and all work related to data flow between the covered device and your computers, software or computer network; or work on your computers, software or computer network independent of the Equipment. f) Repairs to the Equipment that is past the manufactures end of service life.

CALIFORNIA JUDICIAL REFERENCE ADDENDUM

AGREEMENT #
2987974

Addendum to Agreement # 2987974 and any future supplements/schedules thereto, between Tipton ESD, as Customer and UBEQ West, LLC, as Lessor/Secured Party ("Agreement"). The words "you" and "your" refer to Customer. The words "we," "us" and "our" refer to Lessor/Secured Party.

The parties wish to amend the above-referenced Agreement by adding the following language:

1. Any and all disputes, claims and controversies arising out of, connected with or relating to the Agreement or the transactions contemplated thereby (individually a "Dispute") that are brought before a forum in which pre-dispute waivers of the right to trial by jury are invalid under applicable law shall be subject to the terms contained in this Addendum in lieu of the jury trial waiver otherwise provided in the Agreement. Disputes may include, without limitation, tort claims, counterclaims, claims brought as class actions, claims arising from schedules, supplements, exhibits or other documents to the Agreement executed in the future, disputes as to whether a matter is subject to judicial reference, or claims concerning any aspect of the past, present or future relationships arising out of or connected with the Agreement.
2. Any and all Disputes shall be heard by a referee and resolved by judicial reference pursuant to California Code of Civil Procedure ("CCCP") §§ 638 et seq. The referee shall be a retired California state court judge or an attorney licensed to practice law in the State of California with at least 10 years' experience practicing commercial law. The parties shall not seek to appoint a referee that may be disqualified pursuant to CCCP §641 or 641.2 without the prior written consent of all parties. If the parties are unable to agree upon a referee within 10 calendar days after one party serves a written notice of intent for judicial reference upon the other parties, then the referee will be selected by the court in accordance with CCCP § 640(b).
3. The referee shall render a written statement of decision and shall conduct the proceedings in accordance with the CCCP, the Rules of Court, and the California Evidence Code, except as otherwise specifically agreed by the parties and approved by the referee. The referee's statement of decision shall set forth findings of fact and conclusions of law. The decision of the referee shall be entered as a judgment in the court in accordance with the provisions of CCCP §§644 and 645. The decision of the referee shall be appealable to the same extent and in the same manner that such decision would be appealable if rendered by a judge of the superior court.
4. Notwithstanding the preceding agreement to submit Disputes to a judicial referee, the parties preserve, without diminution, certain rights and remedies at law or equity and under the Agreement that such parties may employ or exercise freely, either alone or in conjunction with or during a Dispute. Each party shall have and hereby reserves the right to proceed in any court of proper jurisdiction or by self-help to exercise or prosecute the following remedies, as applicable: (A) all rights to foreclose against any real or personal property or other security by exercising a power of sale granted in the Agreement or under applicable law or by judicial foreclosure and sale, including a proceeding to confirm the sale; (B) all rights of self-help including peaceful occupation of property and collection of rents, setoff and peaceful possession of property; (C) obtaining provisional or ancillary remedies including injunctive relief, sequestration, garnishment, attachment, appointment of receiver and in filing an involuntary bankruptcy proceeding; and (D) when applicable, a judgment by confession of judgment. Preservation of these remedies does not limit the power of a judicial referee to grant similar remedies that may be requested by a party in a Dispute. No provision in the Agreement regarding submission to jurisdiction and/or venue in any court is intended or shall be construed to be in derogation of the provisions in this Addendum for judicial reference of any Dispute. The parties do not waive any applicable federal or state substantive law except as provided herein.
5. If a Dispute includes multiple claims, some of which are found not subject to this Addendum, the parties shall stay the proceedings of the claims not subject to this Addendum until all other claims are resolved in accordance with this Addendum. If there are Disputes by or against multiple parties, some of which are not subject to this Addendum, the parties shall sever the Disputes subject to this Addendum and resolve them in accordance with this Addendum.
6. During the pendency of any Dispute that is submitted to judicial reference in accordance with this Addendum, each of the parties to such Dispute shall bear equal shares of the fees charged and costs incurred by the referee in performing the services described in this Addendum. The compensation of the referee shall not exceed the prevailing rate for like services. The prevailing party shall be entitled to reasonable court costs and legal fees, including customary attorneys' fees, expert witness fees, paralegal fees, the fees of the referee and other reasonable costs and disbursements charged to the party by its counsel, in such amount as is determined by the referee.
7. In the event of any challenge to the legality or enforceability of this Addendum, the prevailing party shall be entitled to recover the costs and expenses from the non-prevailing party, including reasonable attorneys' fees, incurred by it in connection therewith.
8. THIS ADDENDUM CONSTITUTES A "REFERENCE AGREEMENT" BETWEEN THE PARTIES WITHIN THE MEANING OF AND FOR PURPOSES OF CCCP § 638.

By signing this Addendum, Customer acknowledges the above changes to the Agreement and authorizes Lessor/Secured Party to make such changes. In the event of any conflict between this Addendum and the Agreement, this Addendum shall prevail. In all other respects, the terms and conditions of the Agreement remain in full force and effect and remain binding on Customer. This Addendum may be executed in multiple counterparts, each of which shall constitute an original, but all of which, when taken together, shall constitute one and the same agreement.

UBEQ West, LLC

Lessor/Secured Party

Signature

Title

Date

Tipton ESD

Customer

X

Signature

Title

Date

NOTE: CAPITALIZED TERMS IN THIS DOCUMENT ARE DEFINED AS IN THE AGREEMENT UNLESS SPECIFICALLY STATED OTHERWISE.

STATE AND LOCAL GOVERNMENT ADDENDUM (AK, AZ, CA, CO, HI, ID, MT, NV, NM, OR, UT, WA, WY)

Addendum to Agreement # 2987974 and any future supplements/schedules thereto, between **Tipton Elementary School District** as Customer ("Customer") and **UBEO West, LLC** as Lessor. The words "you" and "your" refer to Customer. The words "we" and "us" refer to Lessor. In the event of any conflict between the terms and conditions of the Agreement and this Addendum, the terms and conditions of this Addendum shall control and in the event of any conflict between the general provisions of this Addendum and any provision of this Addendum that expressly applies to you only if you are a political subdivision, county, city, or school district of specific state ("State-Specific Provision"), then the State Specific Provision shall control.

1. The parties wish to amend the above-referenced Agreement by adding the following language:

REPRESENTATIONS AND WARRANTIES OF CUSTOMER: You hereby represent and warrant to us that: (i) you have been duly authorized under the Constitution and laws of the applicable jurisdiction and by a resolution or other authority of your governing body to execute and deliver this Agreement and to carry out your obligations hereunder; (ii) all legal requirements have been met, and procedures have been followed, including public bidding, in order to ensure the enforceability of this Agreement; (iii) this Agreement is in compliance with all laws applicable to you, including any debt limitations or limitations on interest rates or finance charges; (iv) the Equipment will be used by you only for essential governmental or proprietary functions of you consistent with the scope of your authority, will not be used in a trade or business of any person or entity, by the federal government or for any personal, family or household use, and your need for the Equipment is not expected to diminish during the term of this Agreement; (v) you have funds available to pay Payments until the end of your current appropriation period, and you intend to request funds to make Payments in each appropriation period, from now until the end of the term of this Agreement; and (vi) your exact legal name is as set forth on page one of this Agreement.

INITIAL TERM AND RENEWAL TERM(S): The term of the Agreement consists of an initial term beginning on the date we pay Supplier and ending at the end of your fiscal year in which we pay Supplier, and a series of renewal terms, each co-extensive with your fiscal year. Except to the extent required by applicable law, if you do not exercise your right to terminate the Agreement under the Non-Appropriation or Renewal paragraph as of the end of any fiscal year, the Agreement will be deemed automatically renewed for the next succeeding renewal term.

An election by you to terminate the Agreement under the Non-Appropriation or Renewal paragraph is not a default.

Notwithstanding anything to the contrary set forth in the Agreement, if we cancel the Agreement following a default by you, we may require that you pay the unpaid balance of Payments under the Agreement through the end of your then-current fiscal year, but we may not require you to pay future Payments due beyond that fiscal year or the anticipated residual value of the Equipment. If we sell the Equipment following a default by you, you will not be responsible for a deficiency, except to the extent of our costs of repossession, moving, storage, repair and sale, and our attorneys' fees and costs.

NON-APPROPRIATION OR RENEWAL: If either sufficient funds are not appropriated to make Payments or any other amounts due under this Agreement or (to the extent required by applicable law) this Agreement is not renewed either automatically or by mutual ratification, this Agreement shall terminate and you shall not be obligated to make Payments under this Agreement beyond the then-current fiscal year for which funds have been appropriated. Upon such an event, you shall, no later than the end of the fiscal year for which Payments have been appropriated or the term of this Agreement has been renewed, deliver possession of the Equipment to us. If you fail to deliver possession of the Equipment to us, the termination shall nevertheless be effective but you shall be responsible, to the extent permitted by law and legally available funds, for the payment of damages in an amount equal to the portion of Payments thereafter coming due that is attributable to the number of days after the termination during which you fail to deliver possession and for any other loss suffered by us as a result of your failure to deliver possession as required. You shall notify us in writing within seven days after (i) your failure to appropriate funds sufficient for the payment of the Payments or (ii) to the extent required by applicable law, (a) this Agreement is not renewed or (b) this Agreement is renewed by you (in which event this Agreement shall be mutually ratified and renewed), provided that your failure to give any such notice under clause (i) or (ii) of this sentence shall not operate to extend this Agreement or result in any liability to you.

SUPPLEMENTS; SEPARATE FINANCINGS: To the extent applicable, in the event that the parties hereafter mutually agree to execute and deliver any supplement or schedule ("Supplement") under the above-referenced Agreement, such Supplement as it incorporates the terms and conditions of the Agreement, shall be a separate financing distinct from the Agreement or other Supplements thereto. Without limiting the foregoing, upon the occurrence of an event of default or a non-appropriation event with respect to the Agreement or a Supplement (each, a separate "Contract"), as applicable, we shall have the rights and remedies specified in the Agreement with respect to the Equipment financed and the Payments payable under such Contract, and we shall have no rights or remedies with

respect to Equipment financed or Payments payable under any other Contract unless an event of default or non-appropriation event has also occurred under such other Contract.

2. The parties wish to amend the above-referenced Agreement by restating certain language as follows:

Any provision in the Agreement stating that you shall indemnify and hold us harmless is hereby amended and restated as follows: "You shall not be required to indemnify or hold us harmless against liabilities arising from this Agreement. However, as between you and us, and to the extent permitted by law and legally available funds, you are responsible for and shall bear the risk of loss for, shall pay directly, and shall defend against any and all claims, liabilities, proceedings, actions, expenses, damages or losses arising under or related to the Equipment, including, but not limited to, the possession, ownership, lease, use or operation thereof, except that you shall not bear the risk of loss of, nor pay for, any claims, liabilities, proceedings, actions, expenses, damages or losses that arise directly from events occurring after you have surrendered possession of the Equipment in accordance with the terms of this Agreement to us or that arise directly from our gross negligence or willful misconduct."

Any provision in the Agreement stating that the Agreement is governed by a particular state's laws and you consent to such jurisdiction and venue is hereby amended and restated as follows: "This Agreement will be governed by and construed in accordance with the laws of the state where you are located. You consent to jurisdiction and venue of any state or federal court in such state and waive the defense of inconvenient forum."

Any provision in the Agreement stating this Agreement supersedes any invoice and/or purchase order is hereby amended and restated as follows: "You agree that the terms and conditions contained in this Agreement, which, with the acceptance certification, is the entire agreement between you and us regarding the Equipment and which supersedes any purchase order, invoice, request for proposal, response or other related document."

Any provision in the Agreement stating that this Agreement shall automatically renew unless the Equipment is purchased, returned or a notice requirement is satisfied is hereby amended and restated as follows: "Unless the purchase option is \$1.00 or \$101.00, you agree to send us written notice at least 30 days before the end of the final renewal term that you want to purchase or return the Equipment, and you agree to so purchase or return the Equipment not later than the end of the final renewal term. If you fail to so purchase or return the Equipment at or before the end of the final renewal term, you shall be a holdover tenant with respect to this Agreement and the Equipment, and this Agreement shall renew on a month-to-month basis under the same terms hereof until the Equipment has been purchased or returned."

Any provision in the Agreement stating that we may assign this Agreement is hereby amended and restated as follows: "We may sell, assign, or transfer this Agreement without notice to or consent from you, and you waive any right you may have to such notice or consent."

Any provision in the Agreement stating that you grant us a security interest in the Equipment to secure all amounts owed to us under any agreement is hereby amended and restated as follows: "To the extent permitted by law, you grant us a security interest in the Equipment to secure all amounts you owe us under this Agreement and any supplements hereto. You authorize and ratify our filing of any financing statement(s) and the naming of us on any vehicle title(s) to show our interest."

Any provision in the Agreement stating that a default by you under any agreement with our affiliates or other lenders shall be an event of default under the Agreement is hereby amended and restated as follows: "You will be in default if (i) you do not pay any Payment or other sum due to us under this Agreement when due or you fail to perform in accordance with the covenants, terms and conditions of this Agreement; (ii) you make or have made any false statement or misrepresentation to us; or (iii) you dissolve, liquidate, terminate your existence or are in bankruptcy."

Any provision in the Agreement stating that you shall pay our attorneys' fees is hereby amended and restated as follows: "In the event of any dispute or enforcement of rights under this Agreement or any related agreement, you agree to pay, to the extent permitted by law and to the extent of legally available funds, our reasonable attorneys' fees (including any incurred before or at trial, on appeal or in any other proceeding), actual court costs and any other collection costs, including any collection agency fee."

Any provision in the Agreement requiring you to pay amounts due under the Agreement upon the occurrence of a default, failure to appropriate funds or failure to renew the

NOTE: CAPITALIZED TERMS IN THIS DOCUMENT ARE DEFINED AS IN THE AGREEMENT UNLESS SPECIFICALLY STATED OTHERWISE

Agreement is hereby amended to limit such requirement to the extent permitted by law and legally available funds

3. If your end-of-term option is the purchase of all Equipment for \$1.00 or \$101.00, the following applies: Unless otherwise required by law, upon your acceptance of the Equipment, title to the Equipment shall be in your name, subject to our interest under this Agreement; provided however that if you are a political subdivision of the State of Colorado, and if your end-of-term option is the purchase of all Equipment for \$1.00 or \$101.00, title to the Equipment shall be in our name, subject to your interest under the Agreement

4. With respect to any "Financed Items," the following provisions shall be applicable to such Financed Items:

This Addendum concerns the granting to you of certain software and/or software license(s) ("Licensed Software"), the purchase by you of certain software components, including but not limited to, software maintenance and/or support ("Products") and/or the purchase by you of certain implementation, integration, training, technical consulting and/or professional services in connection with software ("Services") (collectively, the "Financed Items") from software licensor(s) and/or supplier(s) (collectively, the "Supplier"), all as further described in the agreement(s) between you and Supplier (collectively, the "Product Agreement"). For essential governmental purposes only, you have requested and we have agreed that instead of you paying the fees pursuant to the Product Agreement to Supplier for the Financed Items, we will satisfy your obligation to pay such fees to Supplier, and in consideration thereof, you shall repay the sums advanced by us to Supplier by promptly making certain installment payments to us, which are included in the Payments set forth in the Agreement

To the extent permitted by law, you grant us a security interest in the license(s), including without limitation, all of your rights in the Licensed Software granted thereunder, the Products, all rights to payment under the Product Agreement, the Financed Items, and all proceeds of the foregoing to secure all amounts you owe us under this Agreement. You authorize and ratify our filing of any financing statement(s) to show our interest

Ownership of any Licensed Software shall remain with Supplier thereof. All Financed Items shall be provided by a Supplier unrelated to us, and your rights with respect to such Financed Items shall be governed by the Product Agreement between you and Supplier, which shall not be affected by this Agreement. IN NO EVENT SHALL WE HAVE ANY OBLIGATION TO PROVIDE ANY FINANCED ITEMS, AND ANY FAILURE OF SUPPLIER TO PROVIDE ANY FINANCED ITEMS SHALL NOT EXCUSE YOUR OBLIGATIONS TO US IN ANY WAY. YOU HAVE SELECTED SUPPLIER AND THE FINANCED ITEMS BASED UPON YOUR OWN JUDGMENT. WE DO NOT TAKE RESPONSIBILITY FOR THE INSTALLATION OR PERFORMANCE OF THE FINANCED ITEMS. SUPPLIER IS NOT AN AGENT OF OURS AND WE ARE NOT AN AGENT OF SUPPLIER AND NOTHING SUPPLIER STATES OR DOES CAN AFFECT YOUR OBLIGATIONS HEREUNDER. YOU WILL MAKE ALL PAYMENTS UNDER THIS AGREEMENT REGARDLESS OF ANY CLAIM OR COMPLAINT AGAINST ANY SUPPLIER, LICENSOR OR MANUFACTURER, AND ANY FAILURE OF A SERVICE PROVIDER TO PROVIDE SERVICES WILL NOT EXCUSE YOUR OBLIGATIONS TO US UNDER THIS AGREEMENT. WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, AS TO THE FINANCED ITEMS COVERED BY THE PRODUCT AGREEMENT AND TAKE ABSOLUTELY NO RESPONSIBILITY FOR MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OR AS TO ANY PATENT, TRADEMARK OR COPYRIGHT INFRINGEMENT, CONDITION, QUALITY, ADEQUACY, TITLE, DATA ACCURACY, SYSTEM INTEGRATION, FUNCTION, DEFECTS OR ANY OTHER ISSUE IN REGARD TO THE FINANCED ITEMS. YOU HEREBY WAIVE ANY CLAIM (INCLUDING ANY CLAIM BASED ON STRICT LIABILITY OR ABSOLUTE LIABILITY IN TORT) THAT YOU MAY HAVE AGAINST US FOR ANY LOSS, DAMAGE (INCLUDING, WITHOUT LIMITATION, LOSS OF PROFITS, LOSS OF DATA OR ANY OTHER DAMAGES) OR EXPENSE CAUSED BY THE FINANCED ITEMS COVERED BY THE PRODUCT AGREEMENT OR A TERMINATION OF THE FINANCED ITEMS PURSUANT TO AN EVENT OF DEFAULT, EVEN IF WE HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGE, LOSS, EXPENSE OR COST

By signing this Addendum, Customer acknowledges the applicable changes noted above are incorporated by reference into the Agreement. In all other respects, the terms and conditions of the Agreement remain in full force and effect and remain binding on Customer. Customer has caused this Addendum to be executed by its duly-authorized officer as of the date below.

UBEO West, LLC

Lessor

Signature

Title

Date

Tipton Elementary School District

Customer

Signature

Title

Date

Superintendent 5/8/23

The following shall be additional events of default under the Agreement: (i) you fail to perform in accordance with the covenants, terms and conditions of the Product Agreement, or (ii) the Product Agreement is terminated, suspended, materially restricted or limited

The following shall be additional remedies we have for your default under the Agreement. We shall have the right to: (a) cause the termination of the Financed Items and you irrevocably consent to such termination of the Financed Items by Supplier; and (b) require you to immediately stop using the Financed Items (regardless of whether you are in default under the Product Agreement) and you shall, at our option, either deliver to us a certification executed by a duly authorized officer certifying that you have ceased use of the Financed Items or deliver the Financed Items to a location designated by us. In the event you are entitled to transfer the right to use the Financed Items to any third party, you hereby agree to transfer any such right to use the Financed Items to any third party selected by us and acknowledge that you shall have no right to fees payable by any third party in connection with such transfer. However, we shall not be required to mitigate our damages caused by a default by transferring any Financed Items to a third party

5. If you are a political subdivision of the State of Arizona, the following applies: We understand that you may cancel the Agreement within three years after the start date of the Agreement if any person significantly involved in negotiating, drafting, securing or obtaining the Agreement for or on your behalf becomes, during the term of the Agreement, our employee or agent or becomes, during the term of the Agreement, a consultant to us with respect to the subject matter of the Agreement

6. If you are a school district in the State of California and your end-of-term option is the purchase of all Equipment for \$1.00 or \$101.00, the following applies: You will be deemed to have acquired title to the Equipment from the Supplier on the date we pay for it, and you hereby sell, transfer and convey the Equipment to us on that date. You represent to us that the resolution of your governing body authorizing the execution and delivery of the Agreement contained a finding that the Equipment is a major item of equipment or data processing equipment and that the sale and leaseback of the Equipment was the most economical means of providing the Equipment to you.

7. If you are a political subdivision of the State of Idaho, the following applies: If you are required under the Agreement to make any payments to us (other than a Payment) during any fiscal year during the term of the Agreement in the event of (a) a late payment charge for Payments, (b) an advance by us which you are required to repay, (c) an indemnity payment you owe to us, or (d) any other additional payment obligation you owe to us under the Agreement (collectively, the "Additional Payments"), the Additional Payments shall be payable solely from legally appropriated funds available for such fiscal year ("Available Funds"). To the extent Available Funds are not available for such fiscal year for payment of the Additional Payments, then the Additional Payments shall be subject to appropriation for the following fiscal year, or the fiscal year following the final fiscal year of the term of the Agreement, if the Additional Payment was incurred in the final fiscal year of the term of this Agreement. Failure to so appropriate the Additional Payments for the following fiscal year in each such case shall be a non-appropriation described in the Non-Appropriation or Renewal paragraph of the Agreement, providing the remedies to us for such an event in said paragraph. You will not be entitled to prepay the Agreement or to exercise your option to purchase the Equipment at the end of the term of the Agreement so long as any Additional Payments are outstanding and unpaid.

8. If you are a political subdivision of the State of Nevada, the following applies: You represent to us that, to the extent required by applicable law (a) the Agreement has been approved by the Executive Director of the Nevada Tax Commission, (b) the Agreement was approved by resolution of your governing body, and such resolution was approved by two-thirds of the members of such governing body, and (c) the resolution approving the Agreement was in form that complies with Nevada Revised Statutes Section 350.087, including the required findings of fact, and was published in accordance with the requirements of Section 350.087. To the extent required by applicable law, you agree to update your plan for capital improvements in accordance with the requirements of Nevada Revised Statutes Section 350.091

NOTE CAPITALIZED TERMS IN THIS DOCUMENT ARE DEFINED AS IN THE AGREEMENT, UNLESS SPECIFICALLY STATED OTHERWISE

8. ADMINISTRATIVE: Action items:

8.6 Acknowledgement/Acceptance of the California School Employees Association's Initial Proposal to the District Regarding Classified Collective Bargaining

INITIAL PROPOSAL
FOR THE 2023-2024 REOPENER AGREEMENT
FROM THE
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION
AND ITS TIPTON CHAPTER #765
TO THE
TIPTON ELEMENTARY SCHOOL DISTRICT

April 13, 2023

Pursuant to the Educational Employment Relations Act and the 2021-2024 Collective Bargaining Agreement ("CBA") between the Tipton Elementary School District ("District") and the California School Employees Association and its Tipton Chapter #765 ("CSEA"), CSEA submits this initial proposal to commence negotiations with the District for the 2023-2024 reopener agreement.

CSEA proposes to alter and/or amend the following articles as indicated and presents these proposals for public discussion in accordance with Government Code §3547.

ARTICLE 7: WAGES

CSEA proposes, language including but not limited to, a fair and equitable salary increase for classified bargaining unit members.

CSEA proposes to alter and/or amend language including but not limited to the Summer Assistance Program.

ARTICLE 8: HEALTH BENEFITS

CSEA proposes that the district shall provide for the full increase cost of the current health and welfare benefits for all eligible employees and their dependents.

ARTICLE 10: HOLIDAYS

CSEA proposes to alter and/or amend language including but not limited to Holidays.

All other provisions of the CBA shall remain in full force and effect.

CSEA retains the right to amend, modify, add to or delete from these proposals at any time during the negotiations process.

8. ADMINISTRATIVE: Action items:

- 8.7** Adopt the District's Initial Proposal to California School Employees Association Regarding Classified Collective Bargaining Agreement Negotiations, for the 2023-2024 School Year

TIPTON ELEMENTARY SCHOOL DISTRICT

Sunshine Proposal for Contract Negotiations with California School Employees Association

Public school employers and their exclusive representatives are required to present proposals which relate to matters within the scope of representation at a school board meeting prior to commencing negotiations.

The Board of Trustees of the Tipton Elementary School District (“District”) values the collaborative spirit through which collective bargaining is accomplished between the District and the California School Employees Association (“Association”). The District will approach the coming negotiations with the Association with an intent to negotiate mutually agreeable contract terms that address its employees’ interests and concerns when aligned with the five Board and Local Control and Accountability Plan (“LCAP”) goals:

- Goal 1: Improve student achievement in English Language Arts, Math and increased academic achievement for all English Learners.
- Goal 2: Improving school climate while increasing pupil attendance and decreasing chronic absenteeism.
- Goal 3: To improve the participation and increase learning opportunities for parents.
- Goal 4: To provide and equip a multipurpose room and improve school facilities which will assist with the implementation of a broad range of study, increase pupil achievement, and help facilitate parental involvement.
- Goal 5: Maintain class sizes of 24:1 or less across grades TK-8.

The following constitutes the initial proposal of the Tipton Elementary School District 2023-2024 contract negotiations with the Association.

THE DISTRICT’S INITIAL PROPOSAL

- Article 7: Wages
- Article 8: Health Benefits

The District desires to engage in good faith, principled negotiations with the Association to reach consensus on all negotiable items.

8. ADMINISTRATIVE: Action items:

8.8 Declaration of Need for Fully Qualified Educators



State of California
Commission on Teacher Credentialing
Certification Division
1900 Capitol Avenue
Sacramento, CA 95811-4213

Email: credentials@ctc.ca.gov
Website: www.ctc.ca.gov

DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS

Original Declaration of Need for year: 2023-2024

Revised Declaration of Need for year: _____

FOR SERVICE IN A SCHOOL DISTRICT OR DISTRICT/COUNTY AUTHORIZED CHARTER SCHOOL

Name of District or Charter: Tipton Elementary School District CDS Code: 72215

Name of County: Tulare County CDS Code: 10546

By submitting this annual declaration, the district is certifying the following:

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

The governing board/body of the school district or charter school specified above adopted a declaration at a regularly scheduled public meeting held on 6/6/23 certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.

► **Enclose a copy of the board agenda item**

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, 2024.

Submitted by (Superintendent, Board Secretary, or Designee):

Stacey Bettencourt

Name

Stacey Bettencourt

Signature

Superintendent

Title

559-752-1231

Fax Number

559-752-4213

Telephone Number

5/2/2023

Date

PO Box 787 Tipton, CA 93272

Mailing Address

sbettencourt@tipton.k12.ca.us

Email Address

FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY, CHARTER SCHOOL OR NONPUBLIC SCHOOL AGENCY

Name of County _____ County CDS Code _____

Name of State Agency _____

Name of NPS/NPA _____ County of Location _____

The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on ____/____/____, at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

The declaration shall remain in force until June 30, _____.

► **Enclose a copy of the public announcement**

Submitted by Superintendent, Director, or Designee:

_____	_____	_____
<i>Name</i>	<i>Signature</i>	<i>Title</i>
_____	_____	_____
<i>Fax Number</i>	<i>Telephone Number</i>	<i>Date</i>

<i>Mailing Address</i>		

<i>E-Mail Address</i>		

- *This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency*

AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subjects(s) identified below.

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

Type of Emergency Permit	Estimated Number Needed
CLAD/English Learner Authorization (applicant already holds teaching credential)	_____
Bilingual Authorization (applicant already holds teaching credential)	_____
List target language(s) for bilingual authorization: _____	
Resource Specialist	_____
Teacher Librarian Services	_____

LIMITED ASSIGNMENT PERMITS

Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.

Based on the previous year's actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas. Additionally, for the Single Subject Limited Assignment Permits estimated, please include the authorization(s) which will be requested:

TYPE OF LIMITED ASSIGNMENT PERMIT	ESTIMATED NUMBER NEEDED
Multiple Subject	
Single Subject	2
Special Education	
TOTAL	2

AUTHORIZATION(S) FOR SINGLE SUBJECT LIMITED ASSIGNMENT PERMITS (A separate page may be used if needed)	ESTIMATED NUMBER NEEDED
English	1
Social Studies	1

EFFORTS TO RECRUIT CERTIFIED PERSONNEL

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to www.cde.ca.gov for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL

Has your agency established a District Intern program?

☐ Yes ☒ No

If no, explain. We go through TCOES's NTLD program

Does your agency participate in a Commission-approved college or university internship program?

☐ Yes ☒ No

If yes, how many interns do you expect to have this year? _____

If yes, list each college or university with which you participate in an internship program.

If no, explain why you do not participate in an internship program.

We will not have a need for university interns for the 23/24 school year.

8. ADMINISTRATIVE: Action items:

8.9 Transitional Kindergarten Teacher Qualifications



Tipton Elementary School

Transitional Kindergarten Teacher Qualifications

For the purpose of qualifying a teacher to teach Transitional Kindergarten teachers can meet the requirement based on a rubric by qualify in the designated areas that when added together equal 24 points which is the equivalent to 24 units of education.

TK Qualifications Options

- 3 points for each year teaching TK
- 3 points for each year teaching Kindergarten
- 3 points for each year teaching Preschool
- 1 points for each year as a Preschool Aide
- 1 point for each early childhood education unit taken
- 24 points for CTC Child Development Permit

Education Code 48000 (g)(4):

(4) Ensure that credentialed teachers who are first assigned to a transitional kindergarten classroom after July 1, 2015, have, by August 1, 2023, one of the following:

(A) At least 24 units in early childhood education, or childhood development, or both.

(B) As determined and documented by the local educational agency employing the teacher, professional experience in a classroom setting with preschool age children meeting the criteria established by the governing board or body of the local educational agency that is comparable to the 24 units of education described in subparagraph (A).

(C) A child development teacher permit, or an early childhood education specialist credential, issued by the Commission on Teacher Credentialing.

Board Approved

DATE:

8. ADMINISTRATIVE: Action items:

8.10 COVID-19 Safety Plan



COVID-19 SAFETY PLAN

Tipton Elementary School

*Board Approved March 9, 2021 with updates on
the 2021 COVID-19 School Guidance Checklist*

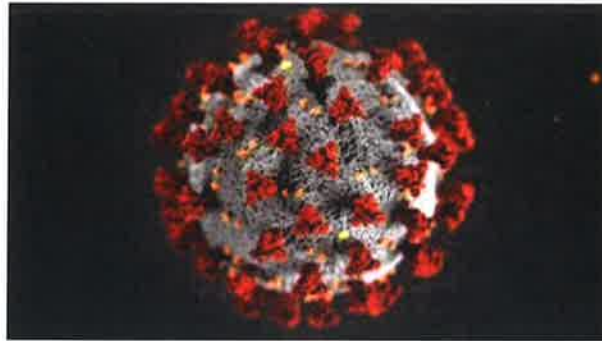
Amended on 3/9/2021 & 3/31/2021

Amended and Approved on 12/13/2022

Approved 6/6/2023

COVID-19 Prevention Program (CPP)

Tipton Elementary School District



Covid-19 Prevention Plan

(CPP)

Approved: January 12, 2021

(This plan supersedes any previous addendum to the IIPP)

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1. Authority and Responsibility

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

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

2. Identification and Evaluation of COVID-19 Hazards

We will implement the following in our workplace:

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

Employee Participation

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

Employee Screening

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

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

3. Correction of COVID-19 Hazards

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

4. Control of COVID-19 Hazards

Physical Distancing

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

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

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

Face Coverings

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

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

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

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

Engineering Controls

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

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

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

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

Cleaning and Disinfecting

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

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

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

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

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

Shared Tools, Equipment and Personal Protective Equipment (PPE)

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

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

Hand Sanitizing

In order to implement effective hand sanitizing procedures, we:

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

PPE Used to Control Employees' Exposure to COVID-19

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

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

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

5. Investigating and Responding to COVID-19 Cases

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

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

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

6. System of Communicating

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

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

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

7. Training and Instruction

We will provide effective training and instruction that includes:

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

8. Exclusion of COVID-19 Cases from Work

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

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

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

9. Reporting, Recordkeeping, and Access

It is our policy to:

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

10. Return-to-Work Criteria

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

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

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

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

COVID-19 Testing

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

Exclusion of COVID-19 Cases

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

Investigation of Workplace COVID-19 Illness

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

COVID-19 Investigation, Review and Hazard Correction

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

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

Notifications to the Local Health Department

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

12. Major COVID-19 Outbreaks

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

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

COVID-19 Testing

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

Exclusion of COVID-19 Cases

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

Investigation of Workplace COVID-19 Illnesses

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

COVID-19 Hazard Correction

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

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

Notifications to the Local Health Department

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

Appendix A: Identification of COVID-19 Hazards

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

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

Person(s) Conducting the Evaluation: _____

Date: _____

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

_____	_____	_____
_____	_____	_____
_____	_____	_____

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

Appendix B: COVID-19 Inspections

Person(s) Conducting the Inspection: _____

Name of Location Inspected: _____

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

TESD COVID-19 Prevention Plan (CPP) Approved on 1/12/2021

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

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

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

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

--

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

--

Was local health department notified? ☐ Yes ☐ N Date: _____

Appendix D: COVID-19 Training Roster

Person(s) Conducting the Training: _____

Date: _____

[illegible]

Updated COVID-19 Safety/Testing Plan

Appendix E Testing Plan

The following are recommended practices for California districts, schools, and county offices of education:

- Identify a COVID Testing Point of Contact to facilitate communication and coordination with the CA Testing Task Force along with other relevant agencies or organizations that oversee school operations.
- Review and reference current testing recommendations provided in the CDPH K-12 School COVID Guidance and any additional recommendations or requirements provided by the Local Health Jurisdiction.
- Maintain situational awareness of the testing resources and programs offered by the CA Testing Task Force and monitor availability of pre-positioned testing resources housed with a County Office of Education or Local Health Jurisdiction for rapid distribution to schools.
- Monitor the CDC's COVID Community Data Tracker as a method of identifying when to increase or reestablish school testing operations.

The following list describes operational considerations and recommendations for COVID-19 testing for K-12 schools:

- California is currently offering direct ordering of COVID-19 over-the-counter (OTC) tests to schools. Schools may use OTC tests to supplant on-site testing in many situations. Such efforts should be paired with educational materials to facilitate proper OTC use, particularly in communities with limited English proficiency and/or lower health literacy.
- California also offers COVID-19 OTC tests to all county offices of education (COEs) for use by public and private school students and staff for return from various prolonged school holiday break testing, such as summer and winter breaks.
- CDPH recommends that antigen tests be considered the primary option for detecting COVID-19 in schools, rather than PCR tests. Both the professional, on-site antigen tests as well as the OTC at-home antigen tests have been effective in identifying persons who have infectious levels of all known variants of SARS-CoV-2.
- Diagnostic testing is recommended for all people with symptoms of or exposure to COVID-19.
- Diagnostic screening testing may still be considered in high-risk settings. However, if implemented it should include all persons, regardless of vaccination status, given recent variants and subvariants with significant immune evasion.
- This plan refers to testing under various sections (see the following sections:)

- Identification and Evaluation of COVID-19 Hazards
- Investigating and Responding to COVID-19 Cases
- System of Communicating
- Training and Instruction
- Multiple COVID-19 Infections and COVID-19 Outbreaks
- Appendix E-Letters

PCR or other molecular testing is recommended in the following limited situations in the school setting:

- People at high risk for hospitalization or death from COVID-19* benefit from early treatment and should have an immediate PCR (or other molecular) test and repeat an antigen test {at-home tests are acceptable} in 24 hours if the PCR result has not returned (Updated Testing Guidance). Sometimes people with COVID-19 have a negative antigen test in the first days of symptoms. PCR (or other molecular tests) may detect the virus earlier than an antigen test. For low-risk people, repeat an antigen test (at-home tests are acceptable) in 24-48 hours. Individuals may consider repeat testing every 24-48 hours until a positive test is returned or until symptoms improve.
- When a participant has ambiguous or invalid antigen test results, even on a repeat test, schools can consider also repeating an antigen test in 24-48 hours as an alternative.

Testing Information:

Tipton Elementary School has continued their partnership with the California Department of Public Health to offer free COVID-19 testing for our students and staff. Testing is through Primary.Health. All students and staff have the ability to take a free rapid COVID-19 test if registered with Primary.Health and request to take a test. Office hours are 8:00 am – 4:00 pm. <https://tiptonschool.org/District/Portal/covid-19-information>

All students and staff receive free home COVID-19 tests to use prior to returning to school after holidays or breaks.

Tipton Elementary School is using the Testing Framework for K-12 Schools for the 2022-2023 School Year to fulfil the testing plan requirement for SB1479.

COVID-19 testing locations in Tulare County.

<https://covid19.tularecounty.ca.gov/covid-19-testing-sites/all-testing-locations/>.

Date: January 20, 2020

2021 COVID-19 School Guidance Checklist

Name of Local Educational Agency or Equivalent:

Tipton Elementary School District

Number of schools:

1

Enrollment:

527

Superintendent (or equivalent) Name:

Stacey Bettencourt

Address:

370 N. Evans Rd

Phone Number:

559-752-4213

City

Tipton

Email:

sbettencourt@tipton.k12.ca.us

Date of proposed reopening:

November 9, 2020

County:

Tulare

Current Tier:

Purple

(please indicate Purple, Red,
Orange or Yellow)

Type of LEA:

K-8

Grade Level (check all that apply)

X TK

X 2nd

X 5th

X 8th

11th

X K

X 3rd

X 6th

9th

12th

X 1st

X 4th

X 7th

10th

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

The email address for submission to the State School Safety for All Team for LEAs in Purple Tier is K12csp@cdph.ca.gov

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

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

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

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

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

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

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

Please provide specific information regarding:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Steps of Contact Tracing:

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

Specific Time/Distance, PPE and Description

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

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

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

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

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

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

Maximum: feet

Minimum feet

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

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

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

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

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

TESD will follow the provisions mandated by CalOsha and CDHP. TESP will direct every staff member to to be tested for COVID-19, who are in the affected cohort (work area) if there is a major outbreak (20 positive cases within a 14 day period). TESP will direct staff to be tested if there is an outbreak of 3 or more positive cases with in a 14 day period. The District will offer reimbursement of testing cost, if a staff member is exposed at work. Tipton will also encourage testing for those demonstrating Covid-19 symptoms. Administration will communicate with each staff member affected to give him or her information regarding testing sites and what to do while waiting for results. TESP is partnering with Tipton Clinic at 575 N Thompson Road in Tipton for staff testing in the event of an outbreak. A list of free testing locations can be found on the district's website.

Staff asymptomatic testing cadence. Please note if testing cadence will differ by tier:

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

As stated in Tipton Elementary School's Reopen Plan, office staff will communicate with and encourage parents/guardians regarding testing, for students who show symptoms of COVID-19.

Planned student testing cadence. Please note if testing cadence will differ by tier:

X

Identification and Reporting of Cases: At all times, reporting of confirmed positive and suspected cases in students, staff and employees will be consistent with [Reporting Requirements](#).
All cases will be reported to the Tulare County Public Health Liaison.

X

Communication Plans: How the superintendent will communicate with students, staff, and parents about cases and exposures at the school, consistent with privacy requirements such as FERPA and HIPAA.
The Superintendent or Principal will send a letter to all parents explaining the cases and exposure. Tipton Elementary will use our teleparent phone system to communicate messages to all of our parents. At all times, student and staff confidentiality will be of utmost importance and names or other identifying information will not be revealed. TESD will provide a written notice to all employees who were at that worksite within the potentially infectious time period and who may have been exposed to COVID-19.

Consultation: (For schools not previously open) Please confirm consultation with the following groups

X

Labor Organization
Name of Organization(s) and Date(s) Consulted:
Name: CTA & CSEA
Date: 5/18/20, 6/9/20, 7/8/20, 7/17/20, 8/10/20, 9/8/20 & 9/10/20

X

Parent and Community Organizations
Name of Organization(s) and Date(s) Consulted:
Name: SSC/ELAC, Parents Meetings and Surveys
Date: 5/8/20, 6/10/20, 7/10/20, 7/27/20, 8/31/20, 9/11/20, 9/29/201/20

If no labor organization represents staff at the school, please describe the process for consultation with school staff:

For Local Educational Agencies (LEAs or equivalent) in PURPLE:

X

Local Health Officer Approval: The Local Health Officer, for (state County) Plan, cases Tulare. County has certified and approved the CRP on this date: October 19, 2020. If more than 7 business days have passed since the submission without input from the LHO, the CRP shall be deemed approved.

Additional Resources:

Guidance on Schools

Safe Schools for All Hub

9. FINANCE: Action items:

9.1 Vendor Payments

APY List

**FISCAL YEAR 2022-
2023**

**Date Paid between 04/27/2023 and 05/30/2023
Plus 03/31/2023**

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount	COVID Funds
14446	95 PERCENT GROUP INC.	231950	05/12/2023	INV127577	010-26000-0-11100-10000-43000-0-0000	\$1,103.48	
14541	ACCESS DISPLAY GROUP, INC	231972	05/26/2023	BB4S1161	010-07200-0-11100-24203-43000-0-0114	\$321.29	
13971	ALMEIDA, VIRGINIA	231903	05/05/2023	REIMB.STC TRAVEL	010-90336-0-11100-10000-52000-0-0000	\$67.00	
13971	ALMEIDA, VIRGINIA	231904	05/05/2023	REIMB.STC MILAGE	010-90336-0-11100-10000-52000-0-0000	\$72.70	
13971	ALMEIDA, VIRGINIA	231968	05/26/2023	REIMB.STC.TRANSPORT	010-90336-0-11100-10000-52000-0-0000	\$47.96	
13036	AMERICAN FIDELITY	231706	04/28/2023	MARCH 2023	010-00000-0-00000-00000-95024-0-0000	\$321.11	
13036	AMERICAN FIDELITY	231909	05/12/2023	APRIL 2023	010-00000-0-00000-00000-95024-0-0000	\$321.11	
12788	ARAMARK UNIFORM SERVICES INC	231705	04/28/2023	5031157682	010-00000-0-00000-81000-56000-0-0000	\$553.79	
12788	ARAMARK UNIFORM SERVICES INC	231701	04/28/2023	5031175464	010-00000-0-00000-81000-56000-0-0000	\$614.94	
12788	ARAMARK UNIFORM SERVICES INC	231702	04/28/2023	5031170926	010-00000-0-00000-81000-56000-0-0000	\$606.98	
12788	ARAMARK UNIFORM SERVICES INC	231703	04/28/2023	5031166948	010-00000-0-00000-81000-56000-0-0000	\$606.98	
12788	ARAMARK UNIFORM SERVICES INC	231704	04/28/2023	5031162663	010-00000-0-00000-81000-56000-0-0000	\$553.79	
12788	ARAMARK UNIFORM SERVICES INC	231823	05/05/2023	5031183950	010-00000-0-00000-81000-58000-0-0000	\$606.98	
12788	ARAMARK UNIFORM SERVICES INC	231824	05/05/2023	5031179617	010-00000-0-00000-81000-58000-0-0000	\$606.98	
12788	ARAMARK UNIFORM SERVICES INC	231911	05/12/2023	5031188185	010-00000-0-00000-81000-58000-0-0000	\$606.98	
12788	ARAMARK UNIFORM SERVICES INC	232000	05/26/2023	5031196370	010-00000-0-00000-81000-58000-0-0000	\$606.98	
12788	ARAMARK UNIFORM SERVICES INC	231962	05/26/2023	5031192426	010-00000-0-00000-81000-58000-0-0000	\$606.98	
13904	AT&T	231699	04/28/2023	9391028859	010-00000-0-00000-81000-59000-0-0000	\$27.11	
13904	AT&T	231700	04/28/2023	9391028858	010-00000-0-00000-81000-59000-0-0000	\$203.58	
13904	AT&T	231910	05/12/2023	9391028859	010-00000-0-00000-81000-59000-0-0000	\$52.49	
14404	AT&T	231912	05/12/2023	0826963964-122522	010-00000-0-00000-82000-59000-0-0000	\$547.56	
13904	AT&T	231999	05/26/2023	9391028858	010-00000-0-00000-81000-59000-0-0000	\$214.48	
13903	A-Z BUS SALES	232067	05/26/2023	INVSAC686	010-07230-0-00000-36000-43000-0-0000	\$445.63	
14101	B&B PEST CONTROL SERVICE	231825	05/05/2023	01-TIP-03-23	010-00000-0-00000-81000-58000-0-0000	\$170.00	
14101	B&B PEST CONTROL SERVICE	231828	05/05/2023	01-TIP-04-23	010-00000-0-00000-81000-58000-0-0000	\$170.00	
14537	BURRELL ELIJAH	231713	04/28/2023	REIMB.LIVSCAN	010-00000-0-00000-72000-58000-0-0000	\$64.00	
12548	CALIFORNIA TURF EQUIP. & SUPP.	231708	04/28/2023	583200	010-81500-0-00000-81000-43000-0-0000	\$367.42	
12548	CALIFORNIA TURF EQUIP. & SUPP.	231709	04/28/2023	583198	010-81500-0-00000-81000-43000-0-0000	\$782.78	
13309	CASBO	231951	05/12/2023	000200368	010-00000-0-00000-72000-53000-0-0000	\$1,750.00	
14245	CENTRAL VALLEY REFRIGERATION	231817	04/28/2023	48790	010-00000-0-00000-81000-56000-0-0000	\$1,592.89	
14245	CENTRAL VALLEY REFRIGERATION	231818	04/28/2023	49093	010-00000-0-00000-81000-56000-0-0000	\$163.00	
14498	CINTAS	231832	05/05/2023	5155178958	010-07230-0-00000-36000-43000-0-0000	\$84.75	
14338	COLLEGIATE DESIGNS, INC.	231707	04/28/2023	022122TIPPA	010-07200-0-11100-10000-43000-0-0201	\$3,220.95	
14338	COLLEGIATE DESIGNS, INC.	232005	05/26/2023	042023TIPHR	010-07200-0-11100-10000-43000-0-0104	\$8,772.95	
13620	DANELLE BICKERS	231743	04/28/2023	REIMB.PARENT ENGAGE	010-07200-0-00000-24950-43000-0-0301	\$224.36	
14428	DANIELLE RODRIGUEZ	231794	04/28/2023	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$55.96	
12143	DEBRA GILBERT	231808	04/28/2023	REIMB.DANCE PHOTO	010-07200-0-00000-24950-43000-0-0301	\$30.13	
13459	DELL MARKETING L.P.	231710	04/28/2023	10662431653	010-07200-0-11100-24900-43000-0-0102	\$55.80	
13459	DELL MARKETING L.P.	231913	05/12/2023	10669006153	010-07200-0-11100-24900-44000-0-0102	\$1,190.38	
13459	DELL MARKETING L.P.	231914	05/12/2023	10670557017	010-07200-0-11100-24900-64000-0-0102	\$8,286.03	
14490	DJ CLAUDIO VALERO	232064	05/26/2023	6.2.23	010-00000-0-11100-10000-58000-0-0000	\$450.00	
14177	DUBUQUE BANK & TRUST	231875	05/05/2023	7287401335	010-99901-0-00000-91000-74380-0-0000	\$3,512.87	
14177	DUBUQUE BANK & TRUST	231874	05/05/2023	7287401335	010-99901-0-00000-91000-74390-0-0000	\$18,487.13	
14374	ELAN FINANCIAL SERVICES	231849	05/05/2023	9190 BETTENCOURT	010-00000-0-00000-71500-43000-0-0000	\$57.70	

14374	ELAN FINANCIAL SERIVCES	231853	05/05/2023	9190 BETTENCOURT	010-00000-0-00000-72000-59000-0-0000	\$11.94
14374	ELAN FINANCIAL SERIVCES	231846	05/05/2023	9190 BETTENCOURT	010-00000-0-00000-72000-59000-0-0000	\$8.13
14374	ELAN FINANCIAL SERIVCES	231851	05/05/2023	9190 BETTENCOURT	010-00000-0-00000-72000-59000-0-0000	\$8.30
14374	ELAN FINANCIAL SERIVCES	231852	05/05/2023	9190 BETTENCOURT	010-00000-0-11100-10000-43000-0-0000	\$84.44
14374	ELAN FINANCIAL SERIVCES	231855	05/05/2023	9190 BETTENCOURT	010-26000-0-11100-10000-43000-0-0000	\$67.55
14374	ELAN FINANCIAL SERIVCES	231856	05/05/2023	9190 BETTENCOURT	010-26000-0-11100-10000-43000-0-0000	\$533.31
14374	ELAN FINANCIAL SERIVCES	231854	05/05/2023	9190 BETTENCOURT	010-26000-0-11100-10000-43000-0-0000	\$420.20
14374	ELAN FINANCIAL SERIVCES	231847	05/05/2023	9190 BETTENCOURT	010-26000-0-11100-10000-43000-0-0000	\$483.04
14374	ELAN FINANCIAL SERIVCES	231848	05/05/2023	9190 BETTENCOURT	010-26000-0-11100-10000-58000-0-0000	\$130.00
14374	ELAN FINANCIAL SERIVCES	231850	05/05/2023	9190 BETTENCOURT	010-60100-0-11100-10000-43000-0-0000	\$597.39
14375	ELAN FINANCIAL SERVICES	231867	05/05/2023	9281 SOLIAN	010-07200-0-00000-24950-43000-0-0301	\$186.51
14373	ELAN FINANCIAL SERVICES	231873	05/05/2023	0461 MARTIN	010-07200-0-11100-24900-43000-0-0102	\$40.93
14373	ELAN FINANCIAL SERVICES	231872	05/05/2023	0461 MARTIN	010-07200-0-11100-24900-44000-0-0102	\$859.59
14373	ELAN FINANCIAL SERVICES	231871	05/05/2023	0461 MARTIN	010-07230-0-00000-36000-43000-0-0000	\$43.30
14373	ELAN FINANCIAL SERVICES	231870	05/05/2023	0461 MARTIN	010-07230-0-00000-36000-43000-0-0000	\$150.84
14373	ELAN FINANCIAL SERVICES	230045	05/05/2023	0461 MARTIN	010-07230-0-00000-36000-43000-0-0000	(\$85.23)
14375	ELAN FINANCIAL SERVICES	231868	05/05/2023	9281 SOLIAN	010-90111-0-11100-10000-52000-0-0000	\$65.00
14375	ELAN FINANCIAL SERVICES	231869	05/05/2023	9281 SOLIAN	010-90111-0-11100-10000-52000-0-0000	\$1,626.54
14375	ELAN FINANCIAL SERVICES	231899	05/05/2023	9281 SOLIAN	010-90111-0-11100-10000-52000-0-0000	\$43.00
14459	ELAN FINANCIAL SERVICES	231862	05/05/2023	1091 CUNHA	010-00000-0-00000-72000-43000-0-0000	\$29.18
14459	ELAN FINANCIAL SERVICES	231857	05/05/2023	1091 CUNHA	010-00000-0-00000-72000-52000-0-0000	\$686.64
14459	ELAN FINANCIAL SERVICES	231859	05/05/2023	1091 CUNHA	010-00000-0-00000-72000-59000-0-0000	\$4.78
14459	ELAN FINANCIAL SERVICES	231861	05/05/2023	1091 CUNHA	010-00000-0-11100-10000-59000-0-0000	\$10.69
14459	ELAN FINANCIAL SERVICES	231863	05/05/2023	1091 CUNHA	010-07200-0-11100-24900-58000-0-0102	\$19.87
14459	ELAN FINANCIAL SERVICES	231864	05/05/2023	1091 CUNHA	010-07200-0-11100-24900-58000-0-0102	\$0.59
14459	ELAN FINANCIAL SERVICES	231866	05/05/2023	1091 CUNHA	010-07200-0-11100-24900-58000-0-0102	\$3.57
14459	ELAN FINANCIAL SERVICES	231865	05/05/2023	1091 CUNHA	010-07200-0-11100-24900-58000-0-0102	\$119.23
14459	ELAN FINANCIAL SERVICES	231860	05/05/2023	1091 CUNHA	010-90111-0-11100-10000-52000-0-0000	\$126.04
14459	ELAN FINANCIAL SERVICES	231858	05/05/2023	1091 CUNHA	010-90336-0-11100-10000-43000-0-0000	\$51.68
13983	EWING IRRIGATION	231711	04/28/2023	19091058	010-81500-0-00000-81000-43000-0-0000	\$4,894.74
14536	FINALSITE	231830	05/05/2023	INV048399	010-07200-0-11100-24900-58000-0-0102	\$1,890.00
13967	FLAGHOUSE	231715	04/28/2023	V026813700039	010-26000-0-11100-10000-43000-0-0000	\$289.89
13967	FLAGHOUSE	231714	04/28/2023	V026813700021	010-26000-0-11100-10000-43000-0-0000	\$213.04
14474	FOLLETT CONTENT SOLUTIONS, LLC	232001	05/26/2023	687953	010-07200-0-11100-24203-43000-0-0114	\$3,184.45
14474	FOLLETT CONTENT SOLUTIONS, LLC	232002	05/26/2023	687953A	010-07200-0-11100-24203-43000-0-0114	\$827.95
14102	FOLLETT SCHOOL SOLUTIONS, INC.	232006	05/26/2023	1509022	010-07200-0-11100-24203-43000-0-0114	\$1,087.70
12921	GOLD STAR FOODS INC.	231722	04/28/2023	6045314	010-26000-0-11100-10000-43000-0-0000	\$24.95
12921	GOLD STAR FOODS INC.	231726	04/28/2023	6035020	010-60100-0-11100-10000-43000-0-0000	\$101.26
12921	GOLD STAR FOODS INC.	231721	04/28/2023	6045314	010-60100-0-11100-10000-43000-0-0000	\$183.75
12921	GOLD STAR FOODS INC.	231723	04/28/2023	6002344	010-60100-0-11100-10000-43000-0-0000	\$154.94
12921	GOLD STAR FOODS INC.	231834	05/05/2023	6050615	010-60100-0-11100-10000-43000-0-0000	\$131.40
12921	GOLD STAR FOODS INC.	232007	05/26/2023	6143834	010-60100-0-11100-10000-43000-0-0000	\$146.41
14542	H.JAMES PRINCETON,M.D.,PROFESS	231969	05/26/2023	92C27520	010-07230-0-00000-36000-58000-0-0000	\$130.00
14315	HCI SYSTEMS, Inc	231813	04/28/2023	I0034230	010-81500-0-00000-81000-58000-0-0000	\$3,120.00
14315	HCI SYSTEMS, Inc	231815	04/28/2023	I0034251	010-81500-0-00000-81000-58000-0-0000	\$423.47
14315	HCI SYSTEMS, Inc	231816	04/28/2023	I0035772	010-81500-0-00000-81000-58000-0-0000	\$1,009.00
14315	HCI SYSTEMS, Inc	231814	04/28/2023	I0035880	010-81500-0-00000-81000-58000-0-0000	\$397.00
14512	J & F DIESEL REPAIR	231727	04/28/2023	INV0804	010-07230-0-00000-36000-58000-0-0000	\$350.00
14508	JAMF SOFTWARE, LLC	231919	05/12/2023	INV320644	010-07200-0-11100-24900-58000-0-0102	\$385.00
14539	LEDESMA GOMEZ MARIA	231810	04/28/2023	REIMB.LIVESCAN	010-00000-0-00000-72000-58000-0-0000	\$58.00
13961	LOWE'S	231751	04/28/2023	980396	010-81500-0-00000-81000-43000-0-0000	\$221.89
13961	LOWE'S	231752	04/28/2023	979361	010-81500-0-00000-81000-43000-0-0000	\$307.18
12270	LOZANO SMITH	231729	04/28/2023	2186345	010-00000-0-00000-72000-58000-0-0000	\$191.10
12270	LOZANO SMITH	231731	04/28/2023	2186347	010-00000-0-00000-72000-58000-0-0000	\$5,296.20

12270	LOZANO SMITH	231732	04/28/2023	2186348	010-00000-0-00000-72000-58000-0-0000	\$409.50
12270	LOZANO SMITH	231730	04/28/2023	2186346	010-00000-0-00000-72000-58000-0-0000	\$1,283.10
12270	LOZANO SMITH	232014	05/26/2023	2188585	010-00000-0-00000-72000-58000-0-0000	\$273.00
12270	LOZANO SMITH	232015	05/26/2023	2188586	010-00000-0-00000-72000-58000-0-0000	\$1,173.90
12270	LOZANO SMITH	232016	05/26/2023	2188587	010-00000-0-00000-72000-58000-0-0000	\$7,289.10
14210	LUZ VALENCIA	231829	05/05/2023	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$92.20
14538	MARQUEZ ORALIA	231809	04/28/2023	REIMB.LIVESCAN	010-00000-0-00000-72000-58000-0-0000	\$57.32
14024	MATH TEACHERS PRESS, INC.	231955	05/12/2023	00050956	010-26000-0-11100-10000-43000-0-0000	\$2,635.83
14024	MATH TEACHERS PRESS, INC.	231920	05/12/2023	00050956	010-26000-0-11100-10000-58000-0-0000	\$1,000.00
13063	MICHELLE NUCKOLS	231748	04/28/2023	REIMB.GARDEN	010-07200-0-11302-10000-43000-0-0403	\$214.88
13063	MICHELLE NUCKOLS	231749	04/28/2023	REIMB.GARDEN	010-07200-0-11302-10000-43000-0-0403	\$55.65
13063	MICHELLE NUCKOLS	231750	04/28/2023	7302032	010-07200-0-11302-10000-58000-0-0403	\$90.00
13063	MICHELLE NUCKOLS	231922	05/12/2023	REIMB. GARDEN PICS	010-07200-0-11302-10000-43000-0-0403	\$186.65
13063	MICHELLE NUCKOLS	232046	05/26/2023	REIMB.GARDEN	010-07200-0-11302-10000-43000-0-0403	\$470.70
14256	MidAmerica Books	232017	05/26/2023	567693	010-07200-0-11100-24203-43000-0-0114	\$279.64
13882	MOBILE MODULAR MGT. CORP.	231733	04/28/2023	2402206	010-00000-0-00000-81000-56000-0-0000	\$640.00
13882	MOBILE MODULAR MGT. CORP.	231734	04/28/2023	2402276	010-00000-0-00000-81000-56000-0-0000	\$640.00
13882	MOBILE MODULAR MGT. CORP.	231735	04/28/2023	2402277	010-00000-0-00000-81000-56000-0-0000	\$640.00
13882	MOBILE MODULAR MGT. CORP.	231963	05/26/2023	2414452	010-00000-0-00000-81000-56000-0-0000	\$640.00
13882	MOBILE MODULAR MGT. CORP.	231964	05/26/2023	2414470	010-00000-0-00000-81000-56000-0-0000	\$640.00
13882	MOBILE MODULAR MGT. CORP.	231965	05/26/2023	2414415	010-00000-0-00000-81000-56000-0-0000	\$640.00
14383	MORENO, LAURA	231712	04/28/2023	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$101.20
11531	MORRIS LEVIN & SON	231796	04/28/2023	2205-218108	010-81500-0-00000-81000-58000-0-0000	\$350.00
11531	MORRIS LEVIN & SON	231799	04/28/2023	2212-298539	010-81500-0-00000-81000-58000-0-0000	\$249.16
11531	MORRIS LEVIN & SON	231800	04/28/2023	2301-010057	010-81500-0-00000-81000-58000-0-0000	\$1,550.07
11531	MORRIS LEVIN & SON	231801	04/28/2023	2211-285376	010-81500-0-00000-81000-58000-0-0000	\$809.14
11531	MORRIS LEVIN & SON	231798	04/28/2023	2303-032053	010-81500-0-00000-81000-58000-0-0000	\$362.66
11531	MORRIS LEVIN & SON	231806	04/28/2023	2212-001121	010-81500-0-00000-81000-58000-0-0000	\$1,622.00
14449	NANCY AKHAVAN CONSULTING INC	231971	05/26/2023	23010	010-40350-3-11100-24900-58000-0-0000	\$8,000.00
14449	NANCY AKHAVAN CONSULTING INC	231970	05/26/2023	23010	010-62660-0-11100-10000-58000-0-0000	\$11,800.00
12836	OFFICE DEPOT, INC.	231884	05/05/2023	305023227001	010-00000-0-00000-72000-43000-0-0000	\$173.02
12836	OFFICE DEPOT, INC.	231882	05/05/2023	305023229001	010-00000-0-00000-72000-43000-0-0000	\$22.72
12836	OFFICE DEPOT, INC.	231883	05/05/2023	30412748001	010-00000-0-00000-72000-43000-0-0000	\$2.58
12836	OFFICE DEPOT, INC.	231881	05/05/2023	303254487001	010-07200-0-11100-24203-43000-0-0115	\$17.53
12836	OFFICE DEPOT, INC.	231880	05/05/2023	303183095001	010-07200-0-11100-24203-43000-0-0115	\$199.45
12836	OFFICE DEPOT, INC.	231887	05/05/2023	300895891001	010-11000-0-11100-10000-43000-0-0000	\$124.82
12836	OFFICE DEPOT, INC.	231889	05/05/2023	300459970001	010-11000-0-11100-10000-43000-0-0000	\$35.53
12836	OFFICE DEPOT, INC.	231898	05/05/2023	300745219001	010-11000-0-11100-10000-43000-0-0000	\$53.39
12836	OFFICE DEPOT, INC.	231895	05/05/2023	302643739001	010-11000-0-11100-10000-43000-0-0000	\$120.60
12836	OFFICE DEPOT, INC.	231891	05/05/2023	300459972001	010-11000-0-11100-10000-43000-0-0000	\$15.07
12836	OFFICE DEPOT, INC.	231892	05/05/2023	300457821001	010-11000-0-11100-10000-43000-0-0000	\$33.92
12836	OFFICE DEPOT, INC.	231885	05/05/2023	300194341001	010-11000-0-11100-10000-43000-0-0000	\$15.35
12836	OFFICE DEPOT, INC.	231888	05/05/2023	300635506001	010-11000-0-11100-10000-43000-0-0000	\$28.90
12836	OFFICE DEPOT, INC.	231890	05/05/2023	300459969001	010-11000-0-11100-10000-43000-0-0000	\$2.32
12836	OFFICE DEPOT, INC.	231886	05/05/2023	305041787001	010-11000-0-11100-10000-43000-0-0000	\$98.40
12836	OFFICE DEPOT, INC.	231893	05/05/2023	306633460001	010-11000-0-11100-10000-43000-0-0000	\$136.16
12836	OFFICE DEPOT, INC.	231894	05/05/2023	306094296001	010-11000-0-11100-10000-43000-0-0000	\$113.45
12836	OFFICE DEPOT, INC.	231896	05/05/2023	302414275001	010-11000-0-11100-10000-43000-0-0000	\$188.94
12836	OFFICE DEPOT, INC.	231897	05/05/2023	305685170001	010-11000-0-11100-10000-43000-0-0000	\$115.37
12836	OFFICE DEPOT, INC.	232066	05/26/2023	310924292001	010-11000-0-11100-10000-43000-0-0000	\$71.87
12836	OFFICE DEPOT, INC.	231976	05/26/2023	303835463001	010-11000-0-11100-10000-43000-0-0000	\$24.34
12836	OFFICE DEPOT, INC.	231977	05/26/2023	303835170001	010-11000-0-11100-10000-43000-0-0000	\$41.76
12836	OFFICE DEPOT, INC.	231979	05/26/2023	306043479001	010-11000-0-11100-10000-43000-0-0000	\$12.70
12836	OFFICE DEPOT, INC.	231985	05/26/2023	302678111001	010-11000-0-11100-10000-43000-0-0000	\$114.63

12836	OFFICE DEPOT, INC.	231987	05/26/2023	310499491001	010-11000-0-11100-10000-43000-0-0000	\$148.29
12836	OFFICE DEPOT, INC.	231984	05/26/2023	302678111001	010-11000-0-11100-10000-43000-0-0000	\$49.53
12836	OFFICE DEPOT, INC.	231973	05/26/2023	309865085001	010-11000-0-11100-10000-43000-0-0000	\$7.10
12836	OFFICE DEPOT, INC.	231974	05/26/2023	309847337001	010-11000-0-11100-10000-43000-0-0000	\$92.54
12836	OFFICE DEPOT, INC.	231975	05/26/2023	304088390001	010-11000-0-11100-10000-43000-0-0000	\$81.84
12836	OFFICE DEPOT, INC.	231990	05/26/2023	311579610001	010-11000-0-11100-10000-43000-0-0000	\$96.42
12836	OFFICE DEPOT, INC.	231992	05/26/2023	305703212001	010-11000-0-11100-10000-43000-0-0000	\$10.65
12836	OFFICE DEPOT, INC.	231978	05/26/2023	306043480001	010-11000-0-11100-10000-43000-0-0000	\$4.13
12836	OFFICE DEPOT, INC.	231996	05/26/2023	304836916001	010-11000-0-11100-10000-43000-0-0000	\$68.36
12836	OFFICE DEPOT, INC.	231998	05/26/2023	300745555001	010-11000-0-11100-10000-43000-0-0000	\$39.86
12836	OFFICE DEPOT, INC.	231989	05/26/2023	306101629001	010-11000-0-11100-10000-43000-0-0000	\$63.19
12836	OFFICE DEPOT, INC.	231986	05/26/2023	224969670001	010-11000-0-11100-10000-43000-0-0000	\$115.72
12836	OFFICE DEPOT, INC.	231991	05/26/2023	311579610001	010-11000-0-11100-10000-43000-0-0000	\$38.07
12836	OFFICE DEPOT, INC.	231988	05/26/2023	306101629001	010-11000-0-11100-10000-43000-0-0000	\$149.83
12836	OFFICE DEPOT, INC.	232065	05/26/2023	310924294001	010-11000-0-11100-10000-43000-0-0000	\$107.32
12836	OFFICE DEPOT, INC.	231994	05/26/2023	309598649001	010-11000-0-11100-10000-43000-0-0000	\$356.19
12836	OFFICE DEPOT, INC.	231993	05/26/2023	305703213001	010-11000-0-11100-10000-43000-0-0000	\$10.01
12836	OFFICE DEPOT, INC.	231995	05/26/2023	309611145001	010-11000-0-11100-10000-43000-0-0000	\$70.50
12836	OFFICE DEPOT, INC.	231997	05/26/2023	304836916001	010-11000-0-11100-10000-43000-0-0000	\$54.46
12836	OFFICE DEPOT, INC.	232053	05/26/2023	309073459001	010-60100-0-11100-10000-43000-0-0000	\$203.54
12836	OFFICE DEPOT, INC.	232054	05/26/2023	301046123001	010-60100-0-11100-10000-43000-0-0000	\$17.82
12836	OFFICE DEPOT, INC.	232055	05/26/2023	304330807001	010-60100-0-11100-10000-43000-0-0000	\$20.78
12836	OFFICE DEPOT, INC.	232051	05/26/2023	304329420001	010-60100-0-11100-10000-43000-0-0000	\$8.29
12836	OFFICE DEPOT, INC.	231983	05/26/2023	304330790001	010-60100-0-11100-10000-43000-0-0000	\$56.49
12836	OFFICE DEPOT, INC.	231956	05/26/2023	295401042001	010-60100-0-11100-10000-43000-0-0000	\$64.85
12836	OFFICE DEPOT, INC.	231981	05/26/2023	301830025001	010-60100-0-11100-10000-43000-0-0000	\$49.49
12836	OFFICE DEPOT, INC.	231980	05/26/2023	310646122001	010-60100-0-11100-10000-43000-0-0000	\$21.65
12836	OFFICE DEPOT, INC.	231982	05/26/2023	310645704001	010-60100-0-11100-10000-43000-0-0000	\$61.20
12836	OFFICE DEPOT, INC.	232052	05/26/2023	301850872001	010-60100-0-11100-10000-43000-0-0000	\$33.99
13562	ORIENTAL TRADING CO.	231736	04/28/2023	723387715.02	010-26000-0-11100-10000-43000-0-0000	\$94.13
13562	ORIENTAL TRADING CO.	231739	04/28/2023	72398511004	010-26000-0-11100-10000-43000-0-0000	\$73.96
13562	ORIENTAL TRADING CO.	231738	04/28/2023	723357715-01	010-26000-0-11100-10000-43000-0-0000	\$109.66
13562	ORIENTAL TRADING CO.	231737	04/28/2023	723357715-01	010-26000-0-11100-10000-43000-0-0000	\$444.62
13562	ORIENTAL TRADING CO.	231924	05/12/2023	72398511001	010-26000-0-11100-10000-43000-0-0000	\$2,363.80
13562	ORIENTAL TRADING CO.	231923	05/12/2023	72398511003	010-26000-0-11100-10000-43000-0-0000	\$255.99
13562	ORIENTAL TRADING CO.	231925	05/12/2023	72398511001	010-26000-0-11100-10000-43000-0-0000	\$372.88
13562	ORIENTAL TRADING CO.	232058	05/26/2023	72455058902	010-26000-0-11100-10000-43000-0-0000	\$71.61
13562	ORIENTAL TRADING CO.	232059	05/26/2023	72455058903	010-26000-0-11100-10000-43000-0-0000	\$95.48
13562	ORIENTAL TRADING CO.	232060	05/26/2023	72455058905	010-26000-0-11100-10000-43000-0-0000	\$28.61
13562	ORIENTAL TRADING CO.	232061	05/26/2023	72455058908	010-26000-0-11100-10000-43000-0-0000	\$93.07
13562	ORIENTAL TRADING CO.	232063	05/26/2023	72455058906	010-26000-0-11100-10000-43000-0-0000	\$281.67
13562	ORIENTAL TRADING CO.	231960	05/26/2023	723114418-04	010-26000-0-11100-10000-43000-0-0000	\$17.82
13562	ORIENTAL TRADING CO.	231958	05/26/2023	723114418-06	010-26000-0-11100-10000-43000-0-0000	\$92.71
13562	ORIENTAL TRADING CO.	231959	05/26/2023	723114418-05	010-26000-0-11100-10000-43000-0-0000	\$130.79
13562	ORIENTAL TRADING CO.	232062	05/26/2023	72455058907	010-26000-0-11100-10000-43000-0-0000	\$65.89
13562	ORIENTAL TRADING CO.	232056	05/26/2023	72455058904	010-26000-0-11100-10000-43000-0-0000	\$214.84
13562	ORIENTAL TRADING CO.	232057	05/26/2023	72455058901	010-26000-0-11100-10000-43000-0-0000	\$1,440.91
13562	ORIENTAL TRADING CO.	231957	05/26/2023	72398511002	010-26000-0-11100-10000-43000-0-0000	\$96.63
14516	PETER SUN	231773	04/28/2023	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$200.93
13284	QUINN RENTAL SERVICES	231742	04/28/2023	24261901	010-00000-0-00000-81000-56000-0-0000	\$481.08
14365	RAISING A READER	232018	05/26/2023	INV100486	010-90336-0-11100-10000-43000-0-0000	\$272.57
14521	REPTILE RON ANIMAL PRESENTATIO	231744	04/28/2023	920	010-26000-0-11100-10000-58000-0-0000	\$250.00
14396	S & S AG AND AUTO PARTS	231766	04/28/2023	088704	010-07230-0-00000-36000-43000-0-0000	\$37.31
14396	S & S AG AND AUTO PARTS	231767	04/28/2023	085529	010-07230-0-00000-36000-43000-0-0000	\$35.54

14396	S & S AG AND AUTO PARTS	231770	04/28/2023	087261	010-07230-0-00000-36000-43000-0-0000	\$29.95
14396	S & S AG AND AUTO PARTS	231768	04/28/2023	086518	010-07230-0-00000-36000-43000-0-0000	\$467.62
14396	S & S AG AND AUTO PARTS	231769	04/28/2023	087120	010-07230-0-00000-36000-43000-0-0000	\$6.43
14396	S & S AG AND AUTO PARTS	232020	05/26/2023	089148	010-07230-0-00000-36000-43000-0-0000	\$14.98
14396	S & S AG AND AUTO PARTS	232019	05/26/2023	090971	010-07230-0-00000-36000-43000-0-0000	\$16.15
14519	SCIENCE DIPITY INC	231753	04/28/2023	4.15.23	010-26000-0-11100-10000-58000-0-0000	\$1,400.00
14308	SHI INTERNATIONAL CORP	231754	04/28/2023	B16715339	010-07200-0-11100-24900-43000-0-0102	\$70.04
14308	SHI INTERNATIONAL CORP	231755	04/28/2023	B16651048	010-26000-0-11100-10000-43000-0-0000	\$59.26
14308	SHI INTERNATIONAL CORP	231756	04/28/2023	B16653038	010-26000-0-11100-10000-43000-0-0000	\$941.28
14308	SHI INTERNATIONAL CORP	232021	05/26/2023	B16842231	010-00000-0-00000-72000-43000-0-0000	\$478.00
14111	SISC	231902	05/05/2023	MAY HW RET.BRD.ACT	010-00000-0-00000-00000-95024-0-0000	\$79,130.22
14111	SISC	231901	05/05/2023	MAY HW RET.BRD.ACT	010-00000-0-00000-00000-95028-0-0000	\$2,596.20
14111	SISC	231900	05/05/2023	MAY HW RET.BRD.ACT	010-00000-0-00000-71000-34020-0-0000	\$7,648.65
14533	SOLUTIONZ INC.	231932	05/12/2023	433125	010-07200-0-11100-24900-58000-0-0102	\$204.73
5388	SOUTHERN CAL GAS	231757	04/28/2023	108 416 9100 8	010-00000-0-00000-81000-55000-0-0000	\$2,402.06
5388	SOUTHERN CAL GAS	232004	05/26/2023	108 416 9100 8	010-00000-0-00000-81000-55000-0-0000	\$724.21
5383	SOUTHERN CALIF EDISON CO	231807	04/28/2023	700142519619	010-99900-0-00000-81000-55000-0-0000	\$270.12
5383	SOUTHERN CALIF EDISON CO	232003	05/26/2023	700142519619	010-99900-0-00000-81000-55000-0-0000	\$826.38
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231772	04/28/2023	6000060144	010-00000-0-11100-10000-43000-0-0000	\$426.81
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231771	04/28/2023	6000060145	010-00000-0-11100-10000-43000-0-0000	\$48.33
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231792	04/28/2023	6000060549	010-00000-0-11100-10000-43000-0-0000	\$47.19
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231793	04/28/2023	6000060969	010-00000-0-11100-10000-43000-0-0000	\$17.74
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231953	05/12/2023	6000088022	010-00000-0-11100-10000-43000-0-0000	\$726.89
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231952	05/12/2023	6000088021	010-00000-0-11100-10000-43000-0-0000	\$5.99
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231954	05/12/2023	6000088023	010-00000-0-11100-10000-43000-0-0000	\$117.99
14341	SUPREME CONSTRUCTION INC	231933	05/12/2023	3463	010-26000-0-00000-85000-62000-0-0000	\$8,975.00
13130	SYSCO FOOD SERVICES	231759	04/28/2023	384564216	010-26000-0-11100-10000-43000-0-0000	\$46.98
13130	SYSCO FOOD SERVICES	231761	04/28/2023	384272225	010-60100-0-11100-10000-43000-0-0000	\$1,038.71
13130	SYSCO FOOD SERVICES	231760	04/28/2023	384564216	010-60100-0-11100-10000-43000-0-0000	\$260.20
13130	SYSCO FOOD SERVICES	231762	04/28/2023	384564215	010-90336-0-11100-10000-43000-0-0000	\$47.72
13130	SYSCO FOOD SERVICES	231937	05/12/2023	384572224	010-00000-0-00000-71000-43000-0-0000	\$129.40
13130	SYSCO FOOD SERVICES	231945	05/12/2023	384580348	010-00000-0-00000-72000-43000-0-0000	\$222.06
13130	SYSCO FOOD SERVICES	231935	05/12/2023	384572224	010-07200-0-00000-24950-43000-0-0301	\$246.69
13130	SYSCO FOOD SERVICES	231936	05/12/2023	384572224	010-07200-0-00000-24950-43000-0-0301	\$909.16
13130	SYSCO FOOD SERVICES	231938	05/12/2023	384600358	010-26000-0-11100-10000-43000-0-0000	\$168.38
13130	SYSCO FOOD SERVICES	231941	05/12/2023	384513677	010-26000-0-11100-10000-43000-0-0000	\$185.63
13130	SYSCO FOOD SERVICES	231944	05/12/2023	384572227	010-41270-3-11100-10000-43000-0-0000	\$506.39
13130	SYSCO FOOD SERVICES	231942	05/12/2023	384580350	010-41270-3-11100-10000-43000-0-0000	\$412.67
13130	SYSCO FOOD SERVICES	231943	05/12/2023	384580350	010-60100-0-11100-10000-43000-0-0000	\$365.85
13130	SYSCO FOOD SERVICES	232022	05/26/2023	384609047	010-26000-0-11100-10000-43000-0-0000	\$366.32
11541	TF TIRE & SERVICE	231786	04/28/2023	982651	010-07230-0-00000-36000-56000-0-0000	\$145.60
14369	THE HOME DEPOT PRO	231774	04/28/2023	739240034	010-81500-0-00000-81000-43000-0-0000	\$161.73
14369	THE HOME DEPOT PRO	231775	04/28/2023	739699726	010-81500-0-00000-81000-43000-0-0000	\$2,923.27
14369	THE HOME DEPOT PRO	231820	04/28/2023	737374322	010-81500-0-00000-81000-43000-0-0000	\$215.42
14369	THE HOME DEPOT PRO	231822	04/28/2023	735672438	010-81500-0-00000-81000-43000-0-0000	\$192.87
14369	THE HOME DEPOT PRO	231821	04/28/2023	735620783	010-81500-0-00000-81000-43000-0-0000	\$215.42
14369	THE HOME DEPOT PRO	232048	05/26/2023	740277744	010-81500-0-00000-81000-43000-0-0000	\$589.42
14369	THE HOME DEPOT PRO	232047	05/26/2023	740474879	010-81500-0-00000-81000-43000-0-0000	\$450.09
14369	THE HOME DEPOT PRO	232049	05/26/2023	740277744	010-81500-0-00000-81000-43000-0-0000	\$118.76
13985	TIFFANI BENEDETTI	231787	04/28/2023	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$100.00
12264	TIPTON AUTO PARTS	231780	04/28/2023	52705	010-81500-0-00000-81000-43000-0-0000	\$28.13
12264	TIPTON AUTO PARTS	230043	04/28/2023	52833	010-81500-0-00000-81000-43000-0-0000	(\$18.00)
12264	TIPTON AUTO PARTS	231777	04/28/2023	52176	010-81500-0-00000-81000-43000-0-0000	\$24.77
12264	TIPTON AUTO PARTS	231779	04/28/2023	52496	010-81500-0-00000-81000-43000-0-0000	\$61.03

12264	TIPTON AUTO PARTS	231782	04/28/2023	52832	010-81500-0-00000-81000-43000-0-0000	\$178.09	
12264	TIPTON AUTO PARTS	231784	04/28/2023	53220	010-81500-0-00000-81000-43000-0-0000	\$22.58	
12264	TIPTON AUTO PARTS	231776	04/28/2023	52118	010-81500-0-00000-81000-43000-0-0000	\$484.86	
12264	TIPTON AUTO PARTS	231778	04/28/2023	52235	010-81500-0-00000-81000-43000-0-0000	\$1,156.24	
12264	TIPTON AUTO PARTS	230042	04/28/2023	52236	010-81500-0-00000-81000-43000-0-0000	(\$162.00)	
12264	TIPTON AUTO PARTS	231781	04/28/2023	52745	010-81500-0-00000-81000-43000-0-0000	\$21.96	
12264	TIPTON AUTO PARTS	231783	04/28/2023	53145	010-81500-0-00000-81000-43000-0-0000	\$1.42	
12264	TIPTON AUTO PARTS	231785	04/28/2023	53260	010-81500-0-00000-81000-43000-0-0000	\$75.41	
12264	TIPTON AUTO PARTS	232043	05/26/2023	54950	010-81500-0-00000-81000-43000-0-0000	\$55.99	
12264	TIPTON AUTO PARTS	232044	05/26/2023	55011	010-81500-0-00000-81000-43000-0-0000	\$6.40	
12264	TIPTON AUTO PARTS	232039	05/26/2023	54417	010-81500-0-00000-81000-43000-0-0000	\$116.24	
12264	TIPTON AUTO PARTS	232040	05/26/2023	54471	010-81500-0-00000-81000-43000-0-0000	\$44.65	
12264	TIPTON AUTO PARTS	232038	05/26/2023	54143	010-81500-0-00000-81000-43000-0-0000	\$3.43	
12264	TIPTON AUTO PARTS	230050	05/26/2023	54323	010-81500-0-00000-81000-43000-0-0000	(\$10.78)	
12264	TIPTON AUTO PARTS	232037	05/26/2023	53992	010-81500-0-00000-81000-43000-0-0000	\$64.62	
12264	TIPTON AUTO PARTS	230049	05/26/2023	53990	010-81500-0-00000-81000-43000-0-0000	(\$27.00)	
12264	TIPTON AUTO PARTS	232031	05/26/2023	53574	010-81500-0-00000-81000-43000-0-0000	\$30.89	
12264	TIPTON AUTO PARTS	232032	05/26/2023	53699	010-81500-0-00000-81000-43000-0-0000	\$17.64	
12264	TIPTON AUTO PARTS	232033	05/26/2023	53830	010-81500-0-00000-81000-43000-0-0000	\$75.51	
12264	TIPTON AUTO PARTS	232036	05/26/2023	53989	010-81500-0-00000-81000-43000-0-0000	\$203.48	
12264	TIPTON AUTO PARTS	232041	05/26/2023	24601	010-81500-0-00000-81000-43000-0-0000	\$3.22	
12264	TIPTON AUTO PARTS	232042	05/26/2023	54845	010-81500-0-00000-81000-43000-0-0000	\$95.39	
12264	TIPTON AUTO PARTS	232029	05/26/2023	53546	010-81500-0-00000-81000-43000-0-0000	\$18.31	
12264	TIPTON AUTO PARTS	232030	05/26/2023	53563	010-81500-0-00000-81000-43000-0-0000	\$43.06	
12264	TIPTON AUTO PARTS	232034	05/26/2023	53852	010-81500-0-00000-81000-43000-0-0000	\$33.42	
12264	TIPTON AUTO PARTS	232035	05/26/2023	53900	010-81500-0-00000-81000-43000-0-0000	\$15.28	
5760	TIPTON COMMUNITY SERVICES DIST	231877	05/05/2023	10040002	010-00000-0-00000-81000-55000-0-0000	\$988.64	
14414	T-MOBILE USA INC.	231791	04/28/2023	970029235	010-32130-0-11100-10000-59000-0-0000	\$4,340.00	COVID/ESSER III
14414	T-MOBILE USA INC.	231961	05/26/2023	970029235	010-32130-0-11100-10000-59000-0-0000	\$4,383.40	COVID/ESSER III
13605	TULARE CO. OFFICE OF EDUCATION	231908	05/09/2023	231639-231541	010-00000-0-11100-10000-58000-0-0000	\$55.00	
13605	TULARE CO. OFFICE OF EDUCATION	231908	05/09/2023	231639-231541	010-30100-3-11100-10000-58000-0-0000	\$12,100.00	
13605	TULARE CO. OFFICE OF EDUCATION	231908	05/09/2023	231639-231541	010-30100-3-11100-10000-58000-0-0000	\$2,750.00	
13463	TULARE COUNTY OFFICE OF EDUCAT	231790	04/28/2023	232547	010-07200-0-00000-31400-58000-0-0000	\$11,291.03	
13463	TULARE COUNTY OFFICE OF EDUCAT	231789	04/28/2023	232241	010-07200-0-00000-31400-58000-0-0000	\$2,595.21	
14526	TULARE COUNTY OFFICE OF EDUCAT	231788	04/28/2023	232283	010-07200-0-11100-10000-58000-0-0405	\$160.00	
13463	TULARE COUNTY OFFICE OF EDUCAT	232027	05/26/2023	232797	010-07200-0-00000-31400-58000-0-0205	\$2,595.21	
14526	TULARE COUNTY OFFICE OF EDUCAT	232045	05/26/2023	232350	010-07200-0-11100-10000-58000-0-0405	\$40.00	
13454	TULARE COUNTY REGISTRAR OF VOT	232028	05/26/2023	23NOV31	010-00000-0-00000-71000-58000-0-0000	\$1,427.74	
12324	TULE TRASH COMPANY	231879	05/05/2023	271540	010-00000-0-00000-81000-55000-0-0000	\$1,178.76	
14424	U.S. BANK EQUIPMENT FINANCE	231905	05/05/2023	500145503	010-00000-0-00000-72000-58000-0-0000	\$275.78	
14424	U.S. BANK EQUIPMENT FINANCE	231906	05/05/2023	500145503	010-00000-0-11100-10000-58000-0-0000	\$827.25	
14238	URBAN FUTURES INC	231928	05/12/2023	DISCLOSURE 2022-216	010-99900-0-00000-85000-58000-0-0000	\$475.00	
14238	URBAN FUTURES INC	231927	05/12/2023	DISCLOSURE 2022-216	010-99900-0-00000-85000-58000-0-0000	\$3,000.00	
13496	VALLEY PACIFIC PET. SERV., INC	231745	04/28/2023	23-655269	010-07230-0-00000-36000-43000-0-0000	\$1,703.20	
13496	VALLEY PACIFIC PET. SERV., INC	231746	04/28/2023	23-660298	010-07230-0-00000-36000-43000-0-0000	\$613.02	
13496	VALLEY PACIFIC PET. SERV., INC	231931	05/12/2023	23-664524	010-07230-0-00000-36000-43000-0-0000	\$1,826.42	
13496	VALLEY PACIFIC PET. SERV., INC	232050	05/26/2023	23-669728	010-07230-0-00000-36000-43000-0-0000	\$1,599.59	
14544	VEYNA DESIGN STUDIOS, INC.	231966	05/16/2023	Murals	010-00000-0-11100-49000-58000-0-0000	\$11,441.33	
14540	VISALIA RAWHIDE	231907	05/05/2023	5.1.23	010-07200-0-11100-10000-43000-0-0201	\$358.05	
14228	YESENIA MENDOZA	231967	05/26/2023	REIMB.ASES MILAGE	010-60100-0-11100-10000-52000-0-0000	\$108.20	
010-General Fund Total Expenditures:						\$332,703.51	
14101	B&B PEST CONTROL SERVICE	231826	05/05/2023	01-TIP-03-23	130-53100-0-00000-37000-58000-0-0000	\$40.00	
14101	B&B PEST CONTROL SERVICE	231827	05/05/2023	01-TIP-04-23	130-53100-0-00000-37000-58000-0-0000	\$40.00	

14245	CENTRAL VALLEY REFRIGERATION	231819	04/28/2023	48920	130-53100-0-00000-37000-56000-0-0000	\$283.86
14498	CINTAS	231831	05/05/2023	5155178998	130-53100-0-00000-37000-43000-0-0000	\$184.28
12921	GOLD STAR FOODS INC.	231716	04/28/2023	6059902	130-53100-0-00000-37000-47000-0-0000	\$63.72
12921	GOLD STAR FOODS INC.	231717	04/28/2023	6085585	130-53100-0-00000-37000-47000-0-0000	\$11.80
12921	GOLD STAR FOODS INC.	231725	04/28/2023	6035020	130-53100-0-00000-37000-47000-0-0000	\$235.15
12921	GOLD STAR FOODS INC.	231718	04/28/2023	6051710	130-53100-0-00000-37000-47000-0-0000	\$74.50
12921	GOLD STAR FOODS INC.	231719	04/28/2023	6002076	130-53100-0-00000-37000-47000-0-0000	\$1,372.80
12921	GOLD STAR FOODS INC.	231724	04/28/2023	6002344	130-53100-0-00000-37000-47000-0-0000	\$382.06
12921	GOLD STAR FOODS INC.	231720	04/28/2023	6045314	130-53100-0-00000-37000-47000-0-0000	\$18.00
12921	GOLD STAR FOODS INC.	231835	05/05/2023	6050615	130-53100-0-00000-37000-47000-0-0000	\$443.25
12921	GOLD STAR FOODS INC.	230044	05/05/2023	1495373	130-53100-0-00000-37000-47000-0-0000	(\$25.95)
12921	GOLD STAR FOODS INC.	231836	05/05/2023	6109821	130-53100-0-00000-37000-47000-0-0000	\$40.12
12921	GOLD STAR FOODS INC.	231837	05/05/2023	6109793	130-53100-0-00000-37000-47000-0-0000	\$202.12
12921	GOLD STAR FOODS INC.	231838	05/05/2023	6127447	130-53100-0-00000-37000-47000-0-0000	\$37.76
12921	GOLD STAR FOODS INC.	231839	05/05/2023	6122261	130-53100-0-00000-37000-47000-0-0000	\$237.20
12921	GOLD STAR FOODS INC.	231833	05/05/2023	6162432	130-53100-0-00000-37000-58000-0-0000	\$3.80
12921	GOLD STAR FOODS INC.	231916	05/12/2023	6128407	130-53100-0-00000-37000-47000-0-0000	\$220.05
12921	GOLD STAR FOODS INC.	231918	05/12/2023	6128359	130-53100-0-00000-37000-47000-0-0000	\$195.86
12921	GOLD STAR FOODS INC.	231917	05/12/2023	6100204	130-53100-0-00000-37000-47000-0-0000	\$214.15
12921	GOLD STAR FOODS INC.	231915	05/12/2023	6162432	130-53100-0-00000-37000-58000-0-0000	\$3.80
12921	GOLD STAR FOODS INC.	232012	05/26/2023	6197084	130-53100-0-00000-37000-47000-0-0000	\$271.36
12921	GOLD STAR FOODS INC.	232013	05/26/2023	6229791	130-53100-0-00000-37000-47000-0-0000	\$311.15
12921	GOLD STAR FOODS INC.	232008	05/26/2023	6190259	130-53100-0-00000-37000-47000-0-0000	\$134.75
12921	GOLD STAR FOODS INC.	232009	05/26/2023	6143894	130-53100-0-00000-37000-47000-0-0000	\$155.45
12921	GOLD STAR FOODS INC.	232010	05/26/2023	6167486	130-53100-0-00000-37000-47000-0-0000	\$51.92
12921	GOLD STAR FOODS INC.	232011	05/26/2023	6144006	130-53100-0-00000-37000-47000-0-0000	\$271.82
14345	J & E RESTAURANT SUPPLY	231728	04/28/2023	89726	130-53100-0-00000-37000-44000-0-0000	\$9,897.15
11531	MORRIS LEVIN & SON	231803	04/28/2023	2204-206274	130-53100-0-00000-37000-58000-0-0000	\$327.02
11531	MORRIS LEVIN & SON	231805	04/28/2023	2303038149	130-53100-0-00000-37000-58000-0-0000	\$1,334.00
11531	MORRIS LEVIN & SON	231802	04/28/2023	2302-019377	130-53100-0-00000-81000-58000-0-0000	\$313.16
11531	MORRIS LEVIN & SON	231804	04/28/2023	2212-001459	130-53100-0-00000-81000-58000-0-0000	\$317.54
11531	MORRIS LEVIN & SON	231811	04/28/2023	2303-034952	130-53100-0-00000-81000-58000-0-0000	\$423.11
11531	MORRIS LEVIN & SON	231812	04/28/2023	2206-236153	130-53100-0-00000-81000-58000-0-0000	\$1,591.00
14287	P & R Paper Supply Company, In	231740	04/28/2023	11151612-00	130-53100-0-00000-37000-43000-0-0000	\$928.39
14287	P & R Paper Supply Company, In	231741	04/28/2023	11151612-00	130-53100-0-00000-37000-43000-0-0000	\$622.77
14287	P & R Paper Supply Company, In	231926	05/12/2023	11159481-00	130-53100-0-00000-37000-43000-0-0000	\$1,160.50
14427	R & L CROW DISTRIBUTING	231840	05/05/2023	4.11.23	130-53100-0-00000-37000-47000-0-0000	\$278.60
14427	R & L CROW DISTRIBUTING	231842	05/05/2023	4.18.23	130-53100-0-00000-37000-47000-0-0000	\$552.20
14427	R & L CROW DISTRIBUTING	231843	05/05/2023	4.21.23	130-53100-0-00000-37000-47000-0-0000	\$825.80
14427	R & L CROW DISTRIBUTING	231844	05/05/2023	4.2523	130-53100-0-00000-37000-47000-0-0000	\$1,383.44
14427	R & L CROW DISTRIBUTING	231845	05/05/2023	4.28.23	130-53100-0-00000-37000-47000-0-0000	\$825.80
14427	R & L CROW DISTRIBUTING	231841	05/05/2023	4.14.23	130-53100-0-00000-37000-47000-0-0000	\$1,869.44
13130	SYSCO FOOD SERVICES	231758	04/28/2023	384572087	130-53100-0-00000-37000-43000-0-0000	\$117.45
13130	SYSCO FOOD SERVICES	231763	04/28/2023	384564215	130-53100-0-00000-37000-47000-0-0000	\$2,072.63
13130	SYSCO FOOD SERVICES	230041	04/28/2023	384549284	130-53100-0-00000-37000-47000-0-0000	(\$53.88)
13130	SYSCO FOOD SERVICES	231764	04/28/2023	384546933	130-53100-0-00000-37000-47000-0-0000	\$3,716.09
13130	SYSCO FOOD SERVICES	231765	04/28/2023	384572226	130-53100-0-00000-37000-47000-0-0000	\$1,480.61
13130	SYSCO FOOD SERVICES	231947	05/12/2023	384600359	130-53100-0-00000-37000-43000-0-0000	\$314.70
13130	SYSCO FOOD SERVICES	231939	05/12/2023	384600191	130-53100-0-00000-37000-43000-0-0000	\$4.97
13130	SYSCO FOOD SERVICES	231934	05/12/2023	384594396	130-53100-0-00000-37000-43000-0-0000	\$266.00
13130	SYSCO FOOD SERVICES	231949	05/12/2023	384591611	130-53100-0-00000-37000-47000-0-0000	\$1,606.29
13130	SYSCO FOOD SERVICES	231946	05/12/2023	284600357	130-53100-0-00000-37000-47000-0-0000	\$1,199.41
13130	SYSCO FOOD SERVICES	231948	05/12/2023	384580349	130-53100-0-00000-37000-47000-0-0000	\$5,830.59
13130	SYSCO FOOD SERVICES	231940	05/12/2023	384595806	130-53100-0-00000-37000-47000-0-0000	\$9.97

13130	SYSCO FOOD SERVICES	232025	05/26/2023	384609048	130-53100-0-00000-37000-47000-0-0000	\$789.94
13130	SYSCO FOOD SERVICES	232026	05/26/2023	384617193	130-53100-0-00000-37000-47000-0-0000	\$1,504.51
13130	SYSCO FOOD SERVICES	230046	05/26/2023	384611928	130-53100-0-00000-37000-47000-0-0000	(\$27.98)
13130	SYSCO FOOD SERVICES	230047	05/26/2023	384582834	130-53100-0-00000-37000-47000-0-0000	(\$103.20)
13130	SYSCO FOOD SERVICES	230048	05/26/2023	38458843	130-53100-0-00000-37000-47000-0-0000	(\$5.72)
13130	SYSCO FOOD SERVICES	232023	05/26/2023	384585677	130-53100-0-00000-37000-47000-0-0000	\$49.07
13130	SYSCO FOOD SERVICES	232024	05/26/2023	384609049	130-53100-0-00000-37000-47000-0-0000	\$558.60
12324	TULE TRASH COMPANY	231878	05/05/2023	271539	130-53100-0-00000-81000-55000-0-0000	\$1,271.82
13412	US SOAP WEST, LLC	231930	05/12/2023	48568	130-53100-0-00000-37000-43000-0-0000	\$102.36
12650	VALLEY FOOD SERVICE	231747	04/28/2023	425818	130-53100-0-00000-37000-47000-0-0000	\$2,189.85
130-Cafeteria Fund Total Expenditures:						\$51,018.78
14238	URBAN FUTURES INC	231929	05/12/2023	DISCLOSURE 2022-216	351-77100-0-00000-85000-58000-0-0000	\$250.00
351-County Facilities Fund (Modernization):						\$250.00
13607	MANGINI ASSOCIATES, INC.	231876	05/05/2023	13517	356-78100-0-00000-85000-62000-0-0000	\$5,473.61
356-County School Facilities Fund (Kinder Facilities):						\$5,473.61

<u>Total Payments</u>	<u>\$389,445.90</u>
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June 6, 2023 Board Meeting

APY List

**FISCAL YEAR 2022-
2023**

Date Paid 03/31/2023

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount	COVID Funds
14484	AIR QUALITY COMPLIANCE SOLUTIO	231567	03/31/2023	23-0004 A	010-32130-0-00000-81000-58000-0-0000	\$4,045.00	COVID/ESSER III
13036	AMERICAN FIDELITY	231505	03/31/2023	FEBRUARY 2023	010-00000-0-00000-00000-95024-0-0000	\$321.11	
12788	ARAMARK UNIFORM SERVICES INC	231510	03/31/2023	5031149813	010-00000-0-00000-81000-56000-0-0000	\$589.64	
12788	ARAMARK UNIFORM SERVICES INC	231511	03/31/2023	5031153802	010-00000-0-00000-81000-56000-0-0000	\$553.79	
12788	ARAMARK UNIFORM SERVICES INC	231509	03/31/2023	5031144800	010-00000-0-00000-81000-56000-0-0000	\$576.74	
13904	AT&T	231568	03/31/2023	9391028859	010-00000-0-00000-81000-59000-0-0000	\$27.11	
13904	AT&T	231573	03/31/2023	9391028858	010-00000-0-00000-81000-59000-0-0000	\$436.06	
14404	AT&T	230035	03/31/2023	0826963964-122522	010-00000-0-00000-82000-59000-0-0000	(\$130.78)	
14404	AT&T	231507	03/31/2023	0826962963-122522	010-00000-0-00000-82000-59000-0-0000	\$6,825.03	
14101	B&B PEST CONTROL SERVICE	231513	03/31/2023	01-TIP-02-23	010-00000-0-00000-81000-58000-0-0000	\$170.00	
13603	BURRELL, GEORGINA	231588	03/31/2023	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$100.00	
14245	CENTRAL VALLEY REFRIGERATION	231514	03/31/2023	48371	010-00000-0-00000-81000-56000-0-0000	\$181.86	
14338	COLLEGIATE DESIGNS, INC.	231517	03/31/2023	02223TIPPA	010-07200-0-11100-10000-43000-0-0201	\$1,892.75	
14428	DANIELLE RODRIGUEZ	231519	03/31/2023	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$131.38	
13459	DELL MARKETING L.P.	231611	03/31/2023	10660721130	010-07200-0-11100-24900-44000-0-0102	\$1,862.46	
13459	DELL MARKETING L.P.	231518	03/31/2023	10657086884	010-07200-0-11100-24900-44000-0-0102	\$1,308.70	
13967	FLAGHOUSE	231616	03/31/2023	V026813700013	010-26000-0-11100-10000-43000-0-0000	\$724.06	
13967	FLAGHOUSE	231614	03/31/2023	V026813700047	010-26000-0-11100-10000-43000-0-0000	\$1,801.05	
13967	FLAGHOUSE	231615	03/31/2023	V026813700054	010-26000-0-11100-10000-43000-0-0000	\$842.04	
14474	FOLLETT CONTENT SOLUTIONS, LLC	231612	03/31/2023	592253F	010-07200-0-11100-24203-43000-0-0114	\$1,286.35	
14474	FOLLETT CONTENT SOLUTIONS, LLC	231613	03/31/2023	592253A	010-07200-0-11100-24203-43000-0-0114	\$751.81	
12921	GOLD STAR FOODS INC.	231618	03/31/2023	5973093	010-60100-0-11100-10000-43000-0-0000	\$162.96	
12921	GOLD STAR FOODS INC.	231520	03/31/2023	5919744	010-60100-0-11100-10000-43000-0-0000	\$61.90	
13961	LOWE'S	231529	03/31/2023	928786	010-81500-0-00000-81000-43000-0-0000	\$415.66	
12270	LOZANO SMITH	231622	03/31/2023	2183957	010-00000-0-00000-72000-58000-0-0000	\$4,258.80	
12270	LOZANO SMITH	231623	03/31/2023	2183958	010-00000-0-00000-72000-58000-0-0000	\$2,648.10	
12270	LOZANO SMITH	231624	03/31/2023	2183959	010-00000-0-00000-72000-58000-0-0000	\$109.20	
14286	LRP PUBLICATIONS	231528	03/31/2023	4571798	010-00000-0-00000-71000-43000-0-0000	\$335.00	
13063	MICHELLE NUCKOLS	231587	03/31/2023	REIMB.GARDEN	010-07200-0-11302-10000-43000-0-0403	\$268.23	
13882	MOBILE MODULAR MGT. CORP.	231531	03/31/2023	2391177	010-00000-0-00000-81000-56000-0-0000	\$640.00	
13882	MOBILE MODULAR MGT. CORP.	231532	03/31/2023	2391178	010-00000-0-00000-81000-56000-0-0000	\$640.00	
13882	MOBILE MODULAR MGT. CORP.	231530	03/31/2023	2391085	010-00000-0-00000-81000-56000-0-0000	\$640.00	
12836	OFFICE DEPOT, INC.	231545	03/31/2023	294397305001	010-00000-0-00000-72000-43000-0-0000	\$8.50	
12836	OFFICE DEPOT, INC.	231631	03/31/2023	300998368001	010-00000-0-00000-72000-43000-0-0000	\$81.72	
12836	OFFICE DEPOT, INC.	231544	03/31/2023	294342747001	010-00000-0-00000-72000-43000-0-0000	\$179.21	

12836	OFFICE DEPOT, INC.	231537	03/31/2023	293275782001	010-11000-0-11100-10000-43000-0-0000	\$55.74
12836	OFFICE DEPOT, INC.	231539	03/31/2023	296149015001	010-11000-0-11100-10000-43000-0-0000	\$76.66
12836	OFFICE DEPOT, INC.	231643	03/31/2023	300151045001	010-11000-0-11100-10000-43000-0-0000	\$39.40
12836	OFFICE DEPOT, INC.	231538	03/31/2023	296149015001	010-11000-0-11100-10000-43000-0-0000	\$110.83
12836	OFFICE DEPOT, INC.	231540	03/31/2023	293888207001	010-11000-0-11100-10000-43000-0-0000	\$179.18
12836	OFFICE DEPOT, INC.	231541	03/31/2023	293887229001	010-11000-0-11100-10000-43000-0-0000	\$1.71
12836	OFFICE DEPOT, INC.	231629	03/31/2023	302055043001	010-11000-0-11100-10000-43000-0-0000	\$142.36
12836	OFFICE DEPOT, INC.	231630	03/31/2023	301917410001	010-11000-0-11100-10000-43000-0-0000	\$99.04
12836	OFFICE DEPOT, INC.	231632	03/31/2023	290734954001	010-30100-3-11100-10000-43000-0-0000	\$10.11
12836	OFFICE DEPOT, INC.	231633	03/31/2023	290720041001	010-30100-3-11100-10000-43000-0-0000	\$60.10
12836	OFFICE DEPOT, INC.	231634	03/31/2023	295573571001	010-60100-0-11100-10000-43000-0-0000	\$25.80
12836	OFFICE DEPOT, INC.	231635	03/31/2023	295396346001	010-60100-0-11100-10000-43000-0-0000	\$118.45
12836	OFFICE DEPOT, INC.	231543	03/31/2023	295401040001	010-60100-0-11100-10000-43000-0-0000	\$9.93
12836	OFFICE DEPOT, INC.	231542	03/31/2023	295400777001	010-60100-0-11100-10000-43000-0-0000	\$124.81
13562	ORIENTAL TRADING CO.	231533	03/31/2023	723236819-01	010-26000-0-11100-10000-43000-0-0000	\$155.13
13562	ORIENTAL TRADING CO.	231536	03/31/2023	723114418-01	010-26000-0-11100-10000-43000-0-0000	\$2,810.60
13562	ORIENTAL TRADING CO.	231534	03/31/2023	7213114418-02	010-26000-0-11100-10000-43000-0-0000	\$344.69
13562	ORIENTAL TRADING CO.	231535	03/31/2023	723114418-03	010-26000-0-11100-10000-43000-0-0000	\$71.24
14026	PEAP	231546	03/31/2023	488620	010-07200-0-11100-10000-43000-0-0104	\$382.26
14026	PEAP	231547	03/31/2023	489197	010-07200-0-11100-10000-43000-0-0104	\$121.74
12088	PERMA-BOUND BOOKS	231636	03/31/2023	1938107-02	010-07200-0-11100-24203-43000-0-0114	\$217.17
14396	S & S AG AND AUTO PARTS	231550	03/31/2023	085200	010-07230-0-00000-36000-43000-0-0000	\$25.24
14396	S & S AG AND AUTO PARTS	231552	03/31/2023	084429	010-07230-0-00000-36000-43000-0-0000	\$222.78
14396	S & S AG AND AUTO PARTS	230038	03/31/2023	084897	010-07230-0-00000-36000-43000-0-0000	(\$49.61)
14396	S & S AG AND AUTO PARTS	231551	03/31/2023	084780	010-07230-0-00000-36000-43000-0-0000	\$135.48
14396	S & S AG AND AUTO PARTS	230037	03/31/2023	083453	010-07230-0-00000-36000-43000-0-0000	(\$14.32)
14396	S & S AG AND AUTO PARTS	231602	03/31/2023	086596	010-07230-0-00000-36000-43000-0-0000	\$75.39
14506	SCHOLASTIC INC.	231594	03/31/2023	47178633	010-07200-0-11100-10000-43000-0-0103	\$216.74
14506	SCHOLASTIC INC.	230040	03/31/2023	M7130716	010-30100-3-11100-10000-43000-0-0000	(\$344.49)
14506	SCHOLASTIC INC.	230039	03/31/2023	M7173883	010-30100-3-11100-10000-43000-0-0000	(\$274.73)
14506	SCHOLASTIC INC.	231593	03/31/2023	M7282245	010-30100-3-11100-10000-43000-0-0000	\$629.65
13316	SCHOOL INNOVATIONS & ACHIEVEME	231549	03/31/2023	0140030-IN	010-00000-0-00000-72000-58000-0-0000	\$3,000.00
14308	SHI INTERNATIONAL CORP	231575	03/31/2023	B16493869	010-00000-0-11100-10000-43000-0-0000	\$235.32
14308	SHI INTERNATIONAL CORP	231576	03/31/2023	B16525973	010-07200-0-11100-24900-43000-0-0102	\$905.10
14308	SHI INTERNATIONAL CORP	231577	03/31/2023	B16574404	010-07200-0-11100-24900-43000-0-0102	\$454.52
14308	SHI INTERNATIONAL CORP	231569	03/31/2023	B16565831	010-26000-0-11100-10000-43000-0-0000	\$1,155.08
14308	SHI INTERNATIONAL CORP	231570	03/31/2023	B16494382	010-26000-0-11100-10000-43000-0-0000	\$913.72
14308	SHI INTERNATIONAL CORP	231572	03/31/2023	B16503091	010-26000-0-11100-10000-43000-0-0000	\$2,219.69
14308	SHI INTERNATIONAL CORP	231571	03/31/2023	B16503091	010-26000-0-11100-10000-44000-0-0000	\$45,636.52
5383	SOUTHERN CALIF EDISON CO	231574	03/31/2023	700140798877	010-99900-0-00000-81000-55000-0-0000	\$5,403.25
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231554	03/31/2023	6000038145	010-00000-0-11100-10000-43000-0-0000	\$36.16
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231555	03/31/2023	6000040115	010-00000-0-11100-10000-43000-0-0000	\$5.67
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231556	03/31/2023	600038144	010-00000-0-11100-10000-43000-0-0000	\$2,127.76
13902	SOUTHWEST SCH. & OFFICE SUPPLY	231553	03/31/2023	6000039058	010-00000-0-11100-10000-43000-0-0000	\$144.64
13130	SYSCO FOOD SERVICES	231580	03/31/2023	384513676	010-07200-0-11100-10000-43000-0-0201	\$179.64
13130	SYSCO FOOD SERVICES	231582	03/31/2023	384538924	010-07200-0-11100-10000-43000-0-0201	\$119.34

13130	SYSO FOOD SERVICES	231579	03/31/2023	384513675	010-26000-0-11100-10000-43000-0-0000	\$333.19	
13130	SYSO FOOD SERVICES	231578	03/31/2023	384513674	010-60100-0-11100-10000-43000-0-0000	\$1,495.05	
13130	SYSO FOOD SERVICES	231583	03/31/2023	384538925	010-60100-0-11100-10000-43000-0-0000	\$136.20	
13130	SYSO FOOD SERVICES	231581	03/31/2023	384523564	010-60100-0-11100-10000-43000-0-0000	\$223.08	
13366	TAMARA MORTON	231548	03/31/2023	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$100.00	
11541	TF TIRE & SERVICE	231601	03/31/2023	TP-982650	010-07230-0-00000-36000-56000-0-0000	\$151.60	
14369	THE HOME DEPOT PRO	231608	03/31/2023	731290763	010-81500-0-00000-81000-43000-0-0000	\$509.28	
14369	THE HOME DEPOT PRO	231609	03/31/2023	732193420	010-81500-0-00000-81000-43000-0-0000	\$1,478.84	
14369	THE HOME DEPOT PRO	231637	03/31/2023	730212123	010-81500-0-00000-81000-43000-0-0000	\$311.61	
12264	TIPTON AUTO PARTS	231557	03/31/2023	49515	010-81500-0-00000-81000-43000-0-0000	\$27.33	
12264	TIPTON AUTO PARTS	231558	03/31/2023	49705	010-81500-0-00000-81000-43000-0-0000	\$17.52	
12264	TIPTON AUTO PARTS	231559	03/31/2023	49754	010-81500-0-00000-81000-43000-0-0000	\$10.76	
12264	TIPTON AUTO PARTS	231561	03/31/2023	49863	010-81500-0-00000-81000-43000-0-0000	\$75.32	
12264	TIPTON AUTO PARTS	231564	03/31/2023	50312	010-81500-0-00000-81000-43000-0-0000	\$9.12	
12264	TIPTON AUTO PARTS	231565	03/31/2023	50449	010-81500-0-00000-81000-43000-0-0000	\$2.10	
12264	TIPTON AUTO PARTS	231605	03/31/2023	51596	010-81500-0-00000-81000-43000-0-0000	\$35.62	
12264	TIPTON AUTO PARTS	231606	03/31/2023	51935	010-81500-0-00000-81000-43000-0-0000	\$112.03	
12264	TIPTON AUTO PARTS	231607	03/31/2023	51989	010-81500-0-00000-81000-43000-0-0000	\$117.99	
12264	TIPTON AUTO PARTS	231603	03/31/2023	50917	010-81500-0-00000-81000-43000-0-0000	\$4.29	
12264	TIPTON AUTO PARTS	231560	03/31/2023	49795	010-81500-0-00000-81000-43000-0-0000	\$249.38	
12264	TIPTON AUTO PARTS	231562	03/31/2023	49977	010-81500-0-00000-81000-43000-0-0000	\$10.84	
12264	TIPTON AUTO PARTS	231563	03/31/2023	50003	010-81500-0-00000-81000-43000-0-0000	\$16.13	
12264	TIPTON AUTO PARTS	231604	03/31/2023	51210	010-81500-0-00000-81000-43000-0-0000	\$116.27	
14414	T-MOBILE USA INC.	231566	03/31/2023	970029235	010-32130-0-11100-10000-59000-0-0000	\$4,383.40	COVID/ESSER III
13463	TULARE COUNTY OFFICE OF EDUCAT	231600	03/31/2023	231677	010-00000-0-00000-72000-58000-0-0000	\$4,077.54	
13463	TULARE COUNTY OFFICE OF EDUCAT	231599	03/31/2023	231887	010-00000-0-00000-72000-59000-0-0000	\$2,400.00	
12650	VALLEY FOOD SERVICE	231641	03/31/2023	424912	010-90336-0-11100-10000-43000-0-0000	\$44.80	
13496	VALLEY PACIFIC PET. SERV., INC	231638	03/31/2023	23-651176	010-07230-0-00000-36000-43000-0-0000	\$884.52	
13496	VALLEY PACIFIC PET. SERV., INC	231639	03/31/2023	23-647352	010-07230-0-00000-36000-43000-0-0000	\$1,128.85	
12498	VISALIA TIMES-DELTA	231640	03/31/2023	0005386765	010-00000-0-00000-72000-58000-0-0000	\$979.20	

010-General Fund Total Expenditures:

\$122,502.79

14101	B&B PEST CONTROL SERVICE	231512	03/31/2023	01-TIP-02-23	130-53100-0-00000-37000-58000-0-0000	\$40.00	
14245	CENTRAL VALLEY REFRIGERATION	231516	03/31/2023	48561	130-53100-0-00000-37000-56000-0-0000	\$316.00	
14245	CENTRAL VALLEY REFRIGERATION	231515	03/31/2023	48364	130-53100-0-00000-37000-56000-0-0000	\$385.86	
12921	GOLD STAR FOODS INC.	231523	03/31/2023	5918731	130-53100-0-00000-37000-47000-0-0000	\$525.60	
12921	GOLD STAR FOODS INC.	231524	03/31/2023	5941999	130-53100-0-00000-37000-47000-0-0000	\$61.36	
12921	GOLD STAR FOODS INC.	231526	03/31/2023	5936191	130-53100-0-00000-37000-47000-0-0000	\$52.90	
12921	GOLD STAR FOODS INC.	231527	03/31/2023	5936329	130-53100-0-00000-37000-47000-0-0000	\$286.62	
12921	GOLD STAR FOODS INC.	231620	03/31/2023	5996985	130-53100-0-00000-37000-47000-0-0000	\$47.20	
12921	GOLD STAR FOODS INC.	231617	03/31/2023	6040383	130-53100-0-00000-37000-47000-0-0000	\$38.00	
12921	GOLD STAR FOODS INC.	231619	03/31/2023	5973093	130-53100-0-00000-37000-47000-0-0000	\$248.10	
12921	GOLD STAR FOODS INC.	231621	03/31/2023	6001936	130-53100-0-00000-37000-47000-0-0000	\$23.60	
12921	GOLD STAR FOODS INC.	231521	03/31/2023	5919744	130-53100-0-00000-37000-47000-0-0000	\$378.70	
12921	GOLD STAR FOODS INC.	231522	03/31/2023	5869596	130-53100-0-00000-37000-47000-0-0000	\$1,368.25	
12921	GOLD STAR FOODS INC.	231525	03/31/2023	5953238	130-53100-0-00000-37000-47000-0-0000	\$16.52	

12921	GOLD STAR FOODS INC.	230036	03/31/2023	1489713	130-53100-0-00000-37000-47000-0-0000	(\$2.36)
14287	P & R Paper Supply Company, In	231626	03/31/2023	11145977-00	130-53100-0-00000-37000-43000-0-0000	\$1,247.83
14287	P & R Paper Supply Company, In	231627	03/31/2023	11147218-00	130-53100-0-00000-37000-43000-0-0000	\$190.00
14287	P & R Paper Supply Company, In	231628	03/31/2023	11147250-00	130-53100-0-00000-37000-43000-0-0000	\$320.00
13130	SYSKO FOOD SERVICES	231584	03/31/2023	384538925	130-53100-0-00000-37000-47000-0-0000	\$89.29
13130	SYSKO FOOD SERVICES	231585	03/31/2023	384505483	130-53100-0-00000-37000-47000-0-0000	\$722.71
13130	SYSKO FOOD SERVICES	231586	03/31/2023	384513673	130-53100-0-00000-37000-47000-0-0000	\$5,861.11
13130	SYSKO FOOD SERVICES	231590	03/31/2023	384523563	130-53100-0-00000-37000-47000-0-0000	\$2,549.67
13130	SYSKO FOOD SERVICES	231591	03/31/2023	384531280	130-53100-0-00000-37000-47000-0-0000	\$774.41
13342	TULARE COUNTY ENVIR. HEALTH	231595	03/31/2023	IN0206421	130-53100-0-00000-37000-58000-0-0000	\$390.00
12650	VALLEY FOOD SERVICE	231642	03/31/2023	424912	130-53100-0-00000-37000-47000-0-0000	\$723.00

130-Cafeteria Fund Total Expenditures:

\$16,654.37

14534	CONSOLIDATED TESTING LABORATOR	231589	03/31/2023	38047	356-78100-0-00000-85000-62000-0-0000	\$4,625.00
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356-County School Facilities Fund (Kinder Facilities):

\$4,625.00

Total Payments

\$143,782.16

9. FINANCE: Action items:

9.2 Budget Revisions

Budget Revision Report

Control Number: 60148599

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund:	General Fund			
Revenues				
LCFF Sources				
010-00000-0-00000-00000-80110-0-0000		\$5,264,517.00	(\$129,502.00)	\$5,135,015.00
010-00000-0-00000-00000-80190-0-0000		\$0.00	\$16,785.63	\$16,785.63
010-00000-0-00000-00000-80410-0-0000		\$850,469.00	\$45,636.00	\$896,105.00
010-14000-0-00000-00000-80120-0-0000		\$1,361,896.00	\$104,438.00	\$1,466,334.00
Total:		\$7,476,882.00	\$37,357.63	\$7,514,239.63
Federal Revenues				
010-32130-0-00000-00000-82900-0-0000		\$1,017,040.00	\$599,444.49	\$1,616,484.49
010-32180-0-00000-00000-82900-0-0000		\$25,703.00	(\$25,703.00)	\$0.00
010-32190-0-00000-00000-82900-0-0000		\$13,172.00	(\$13,172.00)	\$0.00
010-56340-0-00000-00000-82900-0-0000		\$5,355.00	(\$5,355.00)	\$0.00
Total:		\$1,061,270.00	\$555,214.49	\$1,616,484.49
Other State Revenues				
010-11000-0-00000-00000-85600-0-0000		\$82,450.00	\$7,550.00	\$90,000.00
010-26000-0-00000-00000-85900-0-0000		\$961,315.00	(\$961,315.00)	\$0.00
010-26000-3-00000-00000-85900-0-0000		\$0.00	\$961,315.00	\$961,315.00
010-60530-0-00000-00000-85900-0-0000		\$57,339.00	(\$38,214.00)	\$19,125.00
010-63000-0-00000-00000-85600-0-0000		\$32,467.00	\$1,328.55	\$33,795.55
010-67620-0-00000-00000-85900-0-0000		\$0.00	\$164,015.00	\$164,015.00
010-74350-0-00000-00000-85900-0-0000		\$1,117,126.00	(\$357,480.32)	\$759,645.68
010-76900-0-00000-00000-85900-0-0000		\$278,272.00	\$1,777.00	\$280,049.00
Total:		\$2,528,969.00	(\$221,023.77)	\$2,307,945.23
Other Local Revenues				
010-00000-0-00000-00000-86600-0-0000		\$45,000.00	\$10,000.00	\$55,000.00
010-00000-0-00000-00000-86990-0-0000		\$44,948.05	\$5,051.95	\$50,000.00
010-90564-0-00000-00000-86990-0-0000		\$0.00	\$478.00	\$478.00
Total:		\$89,948.05	\$15,529.95	\$105,478.00
Total Revenues		\$11,157,069.05	\$387,078.30	\$11,544,147.35

Budget Revision Report

Bdg Revision Final

Control Number: 60148599

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Expenditures			
Certificated Salaries			
010-00000-0-11100-10000-11003-0-0000	\$12,100.00	\$400.00	\$12,500.00
010-07200-0-11100-10000-11002-0-0118	\$0.00	\$2,200.00	\$2,200.00
010-07215-0-11100-10000-11003-0-0502	\$0.00	\$250.00	\$250.00
010-14000-0-11100-10000-11000-0-0000	\$953,178.00	\$104,438.00	\$1,057,616.00
010-26000-0-11100-10000-11003-0-0000	\$10,000.00	\$15,000.00	\$25,000.00
010-26000-0-11350-10000-11003-0-0000	\$45,000.00	(\$10,000.00)	\$35,000.00
010-30100-3-11100-10000-11000-0-0000	\$17,034.78	\$24,965.22	\$42,000.00
010-30100-3-11100-10000-11002-0-0000	\$0.00	\$185.00	\$185.00
010-30100-3-11100-10000-11003-0-0000	\$0.00	\$5,818.95	\$5,818.95
010-30100-3-11100-41000-19000-0-0000	\$17,209.74	(\$2,928.74)	\$14,281.00
010-32130-0-11100-10000-11003-0-0000	\$1,364.04	\$130.00	\$1,494.04
010-40350-2-11100-10000-11002-0-0000	\$6,600.00	\$8,400.00	\$15,000.00
010-40350-2-11100-24900-19000-0-0000	\$13,669.00	(\$13,669.00)	\$0.00
010-41270-2-11100-41000-19000-0-0000	\$5,600.00	\$616.37	\$6,216.37
Total:	\$1,081,755.56	\$135,805.80	\$1,217,561.36
Classified Salaries			
010-00000-0-00000-81000-22002-0-0000	\$19,800.00	\$5,200.00	\$25,000.00
010-00000-0-11100-24203-22003-0-0000	\$0.00	\$6,000.00	\$6,000.00
010-07200-0-11100-10000-21003-0-0101	\$202.63	\$587.14	\$789.77
010-07200-0-11100-10000-21003-0-0102	\$824.52	\$142.46	\$966.98
010-07200-0-11100-24203-22003-0-0105	\$0.00	\$22.40	\$22.40
010-07230-0-00000-36000-22003-0-0000	\$71.38	\$71.38	\$142.76
010-26000-0-00000-37000-22003-0-0000	\$0.00	\$120.95	\$120.95
010-30100-3-11100-10000-21000-0-0000	\$83,064.40	(\$23,071.40)	\$59,993.00
010-30100-3-11100-31300-22000-0-0203	\$18,117.74	(\$827.74)	\$17,290.00
010-32170-0-11100-10000-21000-0-0000	\$1,728.00	\$7,735.00	\$9,463.00
010-32170-0-11100-10000-21003-0-0000	\$125.00	(\$125.00)	\$0.00
010-32180-0-11100-10000-21000-0-0000	\$4,908.00	(\$4,908.00)	\$0.00
010-32180-0-11100-10000-21003-0-0000	\$354.00	(\$354.00)	\$0.00
010-32190-0-11100-10000-21000-0-0000	\$8,460.00	(\$8,460.00)	\$0.00
010-32190-0-11100-10000-21003-0-0000	\$611.00	(\$611.00)	\$0.00

Budget Revision Report

Control Number: 60148599

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Employee Benefits	Total:	(\$18,477.81)	\$119,788.86
010-00000-0-11100-10000-33012-0-0000	\$0.00	\$3,077.00	\$3,077.00
010-00000-0-11100-24203-33022-0-0000	\$0.00	\$100.00	\$100.00
010-00000-0-11100-24203-33023-0-0000	\$0.00	\$25.00	\$25.00
010-00000-0-11100-24203-35020-0-0000	\$0.00	\$10.00	\$10.00
010-00000-0-11100-24203-36020-0-0000	\$0.00	\$45.00	\$45.00
010-00000-0-11100-24203-37020-0-0000	\$0.00	\$3.00	\$3.00
010-07200-0-11100-10000-31010-0-0118	\$0.00	\$35.34	\$35.34
010-07200-0-11100-10000-32020-0-0102	\$0.00	\$245.32	\$245.32
010-07200-0-11100-10000-33012-0-0118	\$0.00	\$126.17	\$126.17
010-07200-0-11100-10000-33013-0-0118	\$0.00	\$32.18	\$32.18
010-07200-0-11100-10000-33022-0-0102	\$51.12	\$8.83	\$59.95
010-07200-0-11100-10000-33023-0-0102	\$11.96	\$2.06	\$14.02
010-07200-0-11100-10000-34020-0-0101	\$8,220.00	\$5,856.29	\$14,076.29
010-07200-0-11100-10000-35010-0-0118	\$0.00	\$11.14	\$11.14
010-07200-0-11100-10000-35020-0-0102	\$0.00	\$4.83	\$4.83
010-07200-0-11100-10000-36010-0-0118	\$0.00	\$60.22	\$60.22
010-07200-0-11100-10000-36020-0-0102	\$0.00	\$26.24	\$26.24
010-07200-0-11100-10000-37010-0-0118	\$0.00	\$2.90	\$2.90
010-07200-0-11100-10000-37020-0-0102	\$0.00	\$1.25	\$1.25
010-07200-0-11100-31300-34020-0-0203	\$0.00	\$717.53	\$717.53
010-07215-0-00000-81000-34020-0-0404	\$5,637.00	\$3,310.69	\$8,947.69
010-26000-0-00000-37000-32020-0-0000	\$0.00	\$30.69	\$30.69
010-26000-0-00000-37000-33022-0-0000	\$0.00	\$7.50	\$7.50
010-26000-0-00000-37000-33023-0-0000	\$0.00	\$1.75	\$1.75
010-26000-0-00000-37000-35020-0-0000	\$0.00	\$0.60	\$0.60
010-26000-0-00000-37000-36020-0-0000	\$0.00	\$3.28	\$3.28
010-26000-0-00000-37000-37020-0-0000	\$0.00	\$0.16	\$0.16
010-26000-0-11100-10000-31010-0-0000	\$1,910.00	\$2,865.00	\$4,775.00
010-26000-0-11100-10000-32010-0-0000	\$0.00	\$70.99	\$70.99
010-26000-0-11100-10000-33012-0-0000	\$0.00	\$17.35	\$17.35
010-26000-0-11100-10000-33013-0-0000	\$145.00	\$1,405.00	\$1,550.00
010-26000-0-11100-10000-35010-0-0000	\$50.00	\$75.00	\$125.00

Budget Revision Report

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Bdg Revision Final

Control Number: 60148599

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-26000-0-11100-10000-36010-0-0000	\$314.00	\$366.00	\$680.00
010-26000-0-11100-10000-37010-0-0000	\$31.00	\$48.00	\$79.00
010-26000-0-11350-10000-31010-0-0000	\$8,595.00	(\$1,910.00)	\$6,685.00
010-26000-0-11350-10000-33013-0-0000	\$655.00	(\$148.00)	\$507.00
010-26000-0-11350-10000-35010-0-0000	\$225.00	(\$50.00)	\$175.00
010-26000-0-11350-10000-36010-0-0000	\$1,400.00	(\$451.00)	\$949.00
010-26000-0-11350-10000-37010-0-0000	\$140.00	(\$30.00)	\$110.00
010-30100-2-11100-10000-34020-0-0000	\$1,898.38	\$2,297.10	\$4,195.48
010-30100-2-11100-10000-35020-0-0000	\$2,515.27	(\$2,297.10)	\$218.17
010-30100-3-11100-10000-31010-0-0000	\$7,366.01	\$655.99	\$8,022.00
010-30100-3-11100-10000-32020-0-0000	\$18,452.20	(\$3,232.20)	\$15,220.00
010-30100-3-11100-10000-33013-0-0000	\$559.71	\$49.29	\$609.00
010-30100-3-11100-10000-33022-0-0000	\$5,223.08	(\$1,503.08)	\$3,720.00
010-30100-3-11100-10000-33023-0-0000	\$1,221.52	(\$351.52)	\$870.00
010-30100-3-11100-10000-34020-0-0000	\$3,851.73	\$1,241.27	\$5,093.00
010-30100-3-11100-10000-35010-0-0000	\$192.47	\$17.53	\$210.00
010-30100-3-11100-10000-35020-0-0000	\$420.94	(\$120.94)	\$300.00
010-30100-3-11100-10000-36020-0-0000	\$2,728.06	(\$843.06)	\$1,885.00
010-30100-3-11100-10000-37020-0-0000	\$298.97	(\$112.97)	\$186.00
010-30100-3-11100-31300-32020-0-0203	\$4,076.76	\$363.24	\$4,440.00
010-30100-3-11100-31300-33022-0-0203	\$1,122.86	(\$37.86)	\$1,085.00
010-30100-3-11100-31300-33023-0-0203	\$262.34	(\$8.34)	\$254.00
010-30100-3-11100-31300-34020-0-0203	\$0.00	\$2,349.00	\$2,349.00
010-30100-3-11100-31300-35020-0-0203	\$90.86	(\$2.86)	\$88.00
010-30100-3-11100-31300-36020-0-0203	\$584.50	(\$34.50)	\$550.00
010-30100-3-11100-31300-37020-0-0203	\$63.24	(\$9.24)	\$54.00
010-30100-3-11100-41000-31010-0-0000	\$3,286.82	(\$558.82)	\$2,728.00
010-30100-3-11100-41000-33013-0-0000	\$249.18	(\$41.18)	\$208.00
010-30100-3-11100-41000-35010-0-0000	\$85.96	(\$14.96)	\$71.00
010-30100-3-11100-41000-36010-0-0000	\$551.26	(\$163.26)	\$388.00
010-30100-3-11100-41000-37010-0-0000	\$58.60	(\$13.60)	\$45.00
010-32170-0-11100-10000-32020-0-0000	\$470.00	\$1,930.76	\$2,400.76
010-32170-0-11100-10000-33022-0-0000	\$115.00	\$471.71	\$586.71
010-32170-0-11100-10000-33023-0-0000	\$27.00	\$110.21	\$137.21
010-32170-0-11100-10000-34020-0-0000	\$153.00	\$1,256.00	\$1,409.00

Budget Revision Report

Bdg Revision Final

Control Number: 60148599

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-32170-0-11100-10000-35020-0-0000	\$9.00	\$38.33	\$47.33
010-32170-0-11100-10000-36020-0-0000	\$58.00	\$198.65	\$256.65
010-32170-0-11100-10000-37020-0-0000	\$6.00	\$23.34	\$29.34
010-32180-0-11100-10000-32020-0-0000	\$1,335.00	(\$1,335.00)	\$0.00
010-32180-0-11100-10000-33022-0-0000	\$326.00	(\$326.00)	\$0.00
010-32180-0-11100-10000-33023-0-0000	\$76.00	(\$76.00)	\$0.00
010-32180-0-11100-10000-34020-0-0000	\$434.00	(\$434.00)	\$0.00
010-32180-0-11100-10000-35020-0-0000	\$26.00	(\$26.00)	\$0.00
010-32180-0-11100-10000-36020-0-0000	\$165.00	(\$165.00)	\$0.00
010-32180-0-11100-10000-37020-0-0000	\$16.00	(\$16.00)	\$0.00
010-32190-0-11100-10000-32020-0-0000	\$2,301.00	(\$2,301.00)	\$0.00
010-32190-0-11100-10000-33022-0-0000	\$562.00	(\$562.00)	\$0.00
010-32190-0-11100-10000-33023-0-0000	\$132.00	(\$132.00)	\$0.00
010-32190-0-11100-10000-34020-0-0000	\$748.00	(\$748.00)	\$0.00
010-32190-0-11100-10000-35020-0-0000	\$45.00	(\$45.00)	\$0.00
010-32190-0-11100-10000-36020-0-0000	\$285.00	(\$285.00)	\$0.00
010-32190-0-11100-10000-37020-0-0000	\$28.00	(\$28.00)	\$0.00
010-40350-2-11100-10000-31010-0-0000	\$1,261.00	\$1,604.00	\$2,865.00
010-40350-2-11100-10000-33012-0-0000	\$260.00	\$670.00	\$930.00
010-40350-2-11100-10000-33013-0-0000	\$96.00	\$121.00	\$217.00
010-40350-2-11100-10000-35010-0-0000	\$33.00	\$42.00	\$75.00
010-40350-2-11100-10000-36010-0-0000	\$207.00	\$199.00	\$406.00
010-40350-2-11100-10000-37010-0-0000	\$21.00	\$26.00	\$47.00
010-40350-2-11100-24900-31010-0-0000	\$2,313.00	(\$2,313.00)	\$0.00
010-40350-2-11100-24900-33013-0-0000	\$198.00	(\$198.00)	\$0.00
010-40350-2-11100-24900-34010-0-0000	\$2,643.00	(\$2,643.00)	\$0.00
010-40350-2-11100-24900-35010-0-0000	\$68.00	(\$68.00)	\$0.00
010-40350-2-11100-24900-36010-0-0000	\$429.00	(\$429.00)	\$0.00
010-41270-2-11100-41000-31010-0-0000	\$1,087.05	\$100.30	\$0.00
010-41270-2-11100-41000-33013-0-0000	\$83.00	\$7.15	\$1,187.35
010-41270-2-11100-41000-35010-0-0000	\$29.00	\$2.06	\$90.15
010-41270-2-11100-41000-36010-0-0000	\$155.00	\$13.58	\$31.06
010-76900-0-00000-27000-31010-0-0000	\$22,642.00	\$143.00	\$168.58
010-76900-0-00000-71000-31010-0-0000	\$3,904.00	\$62.00	\$22,785.00
010-76900-0-00000-71500-31010-0-0000	\$7,054.00	\$200.00	\$3,966.00

Budget Revision Report

Bdg Revision Final

Control Number: 60148599

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-76900-0-00000-72000-31010-0-0000	\$3,595.00	\$100.00	\$3,695.00
010-76900-0-11100-10000-31010-0-0000	\$232,605.00	\$1,249.00	\$233,854.00
010-76900-0-11100-21000-31010-0-0000	\$50.00	\$10.00	\$60.00
010-76900-0-11100-24900-31010-0-0000	\$8,422.00	\$13.00	\$8,435.00
Total:	\$377,017.85	\$10,092.33	\$387,110.18
Books and Supplies			
010-00000-0-00000-31400-43000-0-0000	\$16.20	\$683.80	\$700.00
010-00000-0-11100-10000-43000-0-0000	\$13,500.00	\$500.00	\$14,000.00
010-07200-0-00000-24950-43000-0-0301	\$7,500.00	(\$3,146.06)	\$4,353.94
010-07200-0-11100-10000-43000-0-0103	\$50,000.00	\$1,414.95	\$51,414.95
010-07200-0-11100-10000-43000-0-0107	\$15,000.00	(\$14,592.16)	\$407.84
010-07200-0-11100-10000-43000-0-0117	\$5,000.00	(\$3,263.68)	\$1,736.32
010-07200-0-11100-10000-43000-0-0201	\$8,103.80	\$3,912.97	\$12,016.77
010-07200-0-11100-10000-43000-0-0405	\$24,950.00	(\$5,315.65)	\$19,634.35
010-07200-0-11100-24203-42000-0-0114	\$8,500.00	(\$1,500.00)	\$7,000.00
010-07200-0-11100-24203-43000-0-0105	\$376.00	(\$22.40)	\$353.60
010-07200-0-11100-24203-43000-0-0115	\$0.00	\$400.00	\$400.00
010-07200-0-11100-24900-43000-0-0102	\$49,112.40	(\$31,159.38)	\$17,953.02
010-07200-0-11302-10000-43000-0-0403	\$8,000.00	(\$90.00)	\$7,910.00
010-07230-0-00000-36000-43000-0-0000	\$39,000.00	\$3,000.00	\$42,000.00
010-26000-0-11100-10000-43000-0-0000	\$20,000.00	\$47,000.00	\$67,000.00
010-26000-0-11100-10000-44000-0-0000	\$843.54	\$61,810.58	\$62,654.12
010-30100-3-11100-10000-43000-0-0000	\$7,187.00	(\$7,052.00)	\$135.00
010-32170-0-11100-10000-43000-0-0000	\$11,639.00	(\$11,639.00)	\$0.00
010-32180-0-11100-10000-43000-0-0000	\$18,063.00	(\$18,063.00)	\$0.00
010-41270-2-00000-85000-44000-0-0000	\$4,000.00	(\$739.46)	\$3,260.54
010-42030-3-11100-10000-43000-0-0000	\$850.00	(\$48.18)	\$801.82
010-56340-0-11100-10000-43000-0-0000	\$5,355.00	(\$5,355.00)	\$0.00
010-60530-0-11100-10000-43000-0-0000	\$38,214.00	(\$38,214.00)	\$0.00
010-81500-0-00000-81000-43000-0-0000	\$50,000.00	\$15,000.00	\$65,000.00
010-90336-0-11100-10000-43000-0-0000	\$4,318.56	\$337.81	\$4,656.37
010-90564-0-11100-10000-43000-0-0000	\$0.00	\$478.00	\$478.00
Total:	\$389,528.50	(\$5,661.86)	\$383,866.64

Budget Revision Report

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Control Number: 60148599

Account Classification

Services, Other Operating Expenses

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-00000-0-00000-31400-58000-0-0000	\$0.00	\$130.00	\$130.00
010-00000-0-00000-72000-52000-0-0000	\$3,500.00	\$100.00	\$3,600.00
010-00000-0-00000-72000-58000-0-0000	\$50,000.00	\$30,000.00	\$80,000.00
010-00000-0-00000-81000-55000-0-0000	\$45,000.00	\$19,000.00	\$64,000.00
010-00000-0-00000-82000-59000-0-0000	\$2,500.00	\$5,500.00	\$8,000.00
010-00000-0-11100-10000-59000-0-0000	\$814.99	\$1,185.01	\$2,000.00
010-00000-0-11100-49000-58000-0-0000	\$0.00	\$11,500.00	\$11,500.00
010-07200-0-00000-24950-58000-0-0301	\$7,500.00	(\$6,716.51)	\$783.49
010-07200-0-00000-31400-58000-0-0000	\$0.00	\$13,886.24	\$13,886.24
010-07200-0-11100-10000-58000-0-0107	\$13,662.68	(\$1,060.72)	\$12,601.96
010-07200-0-11100-10000-58000-0-0108	\$0.00	\$920.00	\$920.00
010-07200-0-11100-10000-58000-0-0302	\$9,500.00	\$1,998.04	\$11,498.04
010-07200-0-11100-10000-58000-0-0405	\$50.00	\$1,515.00	\$1,565.00
010-07200-0-11100-24203-58000-0-0114	\$0.00	\$1,500.00	\$1,500.00
010-07200-0-11100-24900-58000-0-0102	\$44,641.00	(\$32.32)	\$44,608.68
010-07200-0-11302-10000-58000-0-0403	\$0.00	\$90.00	\$90.00
010-07230-0-00000-36000-56000-0-0000	\$15,208.62	(\$3,071.38)	\$12,137.24
010-26000-0-11100-10000-58000-0-0000	\$8,320.64	\$13,679.36	\$22,000.00
010-26000-0-11350-10000-58000-0-0000	\$10,000.00	(\$10,000.00)	\$0.00
010-26000-3-11350-10000-58000-0-0000	\$0.00	\$10,000.00	\$10,000.00
010-30100-3-11100-10000-58000-0-0000	\$25,217.59	\$4,790.00	\$30,007.59
010-32120-0-00000-81000-58000-0-0000	\$0.00	\$1,755.00	\$1,755.00
010-32120-0-11100-10000-59000-0-0000	\$1,755.00	(\$1,755.00)	\$0.00
010-32130-0-00000-81000-58000-0-0000	\$2,693.75	\$2,306.25	\$5,000.00
010-32130-0-11100-10000-59000-0-0000	\$22,432.40	\$13,107.60	\$35,540.00
010-32140-0-00000-81000-56000-0-0000	\$0.00	\$35,385.00	\$35,385.00
010-40350-2-11100-10000-52000-0-0000	\$0.00	\$650.00	\$650.00
010-40350-2-11100-10000-58000-0-0000	\$0.00	\$7,829.05	\$7,829.05
010-40350-2-11100-24900-58000-0-0000	\$3,244.74	(\$221.05)	\$3,023.69
010-62660-0-11100-10000-58000-0-0000	\$32,406.00	(\$12,406.00)	\$20,000.00
010-81500-0-00000-81000-58000-0-0000	\$60,000.00	(\$15,000.00)	\$45,000.00
010-90336-0-11100-10000-52000-0-0000	\$1,280.00	(\$337.81)	\$942.19
010-99900-0-00000-81000-55000-0-0000	\$63,916.00	\$61,084.00	\$125,000.00
010-99901-0-00000-85000-59000-0-0000	\$0.00	\$116.96	\$116.96

Budget Revision Report

Bdg Revision Final

Control Number: 60148599

Account Classification

	Approved / Revised	Change Amount	Proposed Budget
Total:	\$423,643.41	\$187,426.72	\$611,070.13
Capital Outlay			
010-07200-0-11100-24900-64000-0-0102	\$0.00	\$8,296.70	\$8,296.70
010-26000-0-00000-85000-62000-0-0000	\$33,404.70	\$8,858.81	\$42,263.51
010-32130-0-00000-85000-62000-0-0000	\$284,334.00	\$583,900.64	\$868,234.64
010-32140-0-00000-85000-61000-0-0000	\$237,502.00	(\$35,385.00)	\$202,117.00
Total:	\$555,240.70	\$565,671.15	\$1,120,911.85
Other Outgo			
010-00000-0-00000-92000-71420-0-0000	\$23,400.00	\$20,000.00	\$43,400.00
010-99901-0-00000-91000-74380-0-0000	\$14,465.00	\$15,535.00	\$30,000.00
Total:	\$37,865.00	\$35,535.00	\$73,400.00
Direct Support/Indirect Costs			
010-00000-0-00000-72100-73100-0-0000	(\$39,724.44)	(\$540.96)	(\$40,265.40)
010-30100-3-00000-72100-73100-0-0000	\$12,764.22	\$492.78	\$13,257.00
010-42030-3-00000-72100-73100-0-0000	\$800.00	\$48.18	\$848.18
Total:	(\$26,160.22)	\$0.00	(\$26,160.22)
Total Expenditures	\$2,977,157.47	\$910,391.33	\$3,887,548.80
Other Financing Sources/Uses			
Contributions			
010-00000-0-00000-00000-89800-0-0000	(\$3,030,885.00)	(\$65,987.00)	(\$3,096,872.00)
010-07200-0-00000-00000-89800-0-0000	\$1,976,490.00	(\$19,720.00)	\$1,956,770.00
010-07215-0-00000-00000-89800-0-0000	\$275,022.00	\$24,623.00	\$299,645.00
010-99900-0-00000-00000-89800-0-0000	\$171,730.00	\$61,084.00	\$232,814.00
Total:	(\$607,643.00)	\$0.00	(\$607,643.00)

Budgeted Unappropriated Fund Balance before this adjustment:

\$8,505,909.65

Total Adjustment to Unappropriated Fund Balance:

(\$523,313.03)

Budgeted Unappropriated Fund Balance after this adjustment:

\$7,982,596.62

Budget Revision Report

Bdg Revision Final

Control Number: 60148599

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 1300	Cafeteria Special Revenue Fund			
Revenues				
Other State Revenues				
	130-53100-0-00000-00000-85200-0-0000	\$57,687.57	\$54,262.51	\$111,950.08
Total:		\$57,687.57	\$54,262.51	\$111,950.08
Other Local Revenues				
	130-53100-0-00000-00000-86600-0-0000	\$5,000.00	\$2,869.97	\$7,869.97
	130-53100-0-00000-00000-86620-0-0000	\$0.00	\$14,421.85	\$14,421.85
	130-53100-0-00000-00000-86990-0-0000	\$6,716.20	\$4,963.81	\$11,680.01
Total:		\$11,716.20	\$22,255.63	\$33,971.83
Total Revenues		\$69,403.77	\$76,518.14	\$145,921.91
Expenditures				
Classified Salaries				
	130-53100-0-00000-37000-22003-0-0000	\$1,361.32	\$338.68	\$1,700.00
Total:		\$1,361.32	\$338.68	\$1,700.00
Books and Supplies				
	130-53100-0-00000-37000-43000-0-0000	\$20,000.00	\$1,000.00	\$21,000.00
	130-53100-0-00000-37000-47000-0-0000	\$190,000.00	\$10,000.00	\$200,000.00
Total:		\$210,000.00	\$11,000.00	\$221,000.00
Services, Other Operating Expenses				
	130-53100-0-00000-37000-56000-0-0000	\$1,704.66	\$985.72	\$2,690.38
	130-53100-0-00000-37000-58000-0-0000	\$65,091.58	\$4,908.42	\$70,000.00
	130-53100-0-00000-81000-58000-0-0000	\$0.00	\$2,700.00	\$2,700.00
Total:		\$66,796.24	\$8,594.14	\$75,390.38
Total Expenditures		\$278,157.56	\$19,932.82	\$298,090.38

Budget Revision Report

BGR030
almaal
6/1/2023
1:30:00PM

Control Number: 60148599

Account Classification

Budgeted Unappropriated Fund Balance before this adjustment:

Total Adjustment to Unappropriated Fund Balance:

Budgeted Unappropriated Fund Balance after this adjustment:

Approved / Revised	Change Amount	Proposed Budget
	\$421,675.60	
	\$56,585.32	
	\$478,260.92	

Budget Revision Report

Bdg Revision Final

Control Number: 60148599

Account Classification

Fund: 3560 County School Facilities Fund - Full- Day Kinder Fac
Revenues

Other State Revenues

356-78100-0-00000-00000-85450-0-0000

Total:

Total Revenues

Expenditures

Capital Outlay

356-78100-0-00000-85000-62000-0-0000

Total:

Total Expenditures

Budgeted Unappropriated Fund Balance before this adjustment:

Total Adjustment to Unappropriated Fund Balance:

Budgeted Unappropriated Fund Balance after this adjustment:

Approved / Revised	Change Amount	Proposed Budget
\$0.00	\$292,460.00	\$292,460.00
\$0.00	\$292,460.00	\$292,460.00
\$0.00	\$292,460.00	\$292,460.00
\$0.00	\$100,000.00	\$100,000.00
\$0.00	\$100,000.00	\$100,000.00
\$0.00	\$100,000.00	\$100,000.00

\$0.00

\$192,460.00

\$192,460.00

Budget Revision Report

BGR030
almaall
6/1/2023
1:30:00PM

Control Number: 60148599
Change Amount
Proposed Budget

Account Classification

Approved / Revised

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 _____

11. Any Other Business:

11.1 2022–23 Consolidated Application and Reporting System (CARS)
Winter Release

2022–23 Federal Transferability

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

Note: Funds utilized under Title V, Part B AFUA are not to be included on this form.

CDE Program Contact:

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

Title II, Part A Transfers

2022–23 Title II, Part A allocation	\$31,619
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title IV, Part A	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title II, Part A funds transferred out	\$0
2022–23 Title II, Part A allocation after transfers out	\$31,619

Title IV, Part A Transfers

2022–23 Title IV, Part A allocation	\$21,756
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title II, Part A	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title IV, Part A funds transferred out	\$0
2022–23 Title IV, Part A allocation after transfers out	\$21,756

*****Warning*****

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2022–23 Title I, Part A LEA Allocation and Reservations

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

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

2022–23 Title I, Part A LEA allocation (+)	\$277,407
Transferred-in amount (+)	\$0
Nonprofit private school equitable services proportional share amount (-)	\$0
2022–23 Title I, Part A LEA available allocation	\$277,407

Required Reservations

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

Authorized Reservations

Public school Choice transportation	\$0
Other authorized activities	\$0
2022–23 Approved indirect cost rate	4.78%
Indirect cost reservation	\$12,655
Administrative reservation	\$28,956

Reservation Summary

Total LEA required and authorized reservations	\$42,111
School parent and family engagement reservation	\$0
Amount available for Title I, Part A school allocations	\$235,296

*****Warning*****

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2022–23 Title I, Part A Notification of Authorization of Schoolwide Program

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

CDE Program Contact:

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

School Name	School Code	Authorized SWP	Low Income %	Local Board Approval Date SWP Plan (MM/DD/YYYY)	Local Board Approval Date SWP Waiver (MM/DD/YYYY)
Tipton Elementary	6054431	Y	92.00	09/04/2012	09/04/2012

Warning

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2022–23 Title I, Part A School Student Counts

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

CDE Program Contact:

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

School ranking options Within the LEA

Select the highest to lowest school ranking method

Select a low income measure FRPM

Explanation of Pre-populated Student Counts

The data fields in this form, containing total student enrollment counts and eligible low income students counts, were pre-populated with PRIOR year (Fiscal Year 2021–22) certified data from CALPADS Fall 1 data submission.

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

School Name	School Code	Low Grade Offered	High Grade Offered	Grade Span Group	Student Enrollment	Eligible Low Income Students
Tipton Elementary	6054431	K	8	1	519	451

Warning

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2022–23 Title I, Part A School Allocations

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

CDE Program Contact:

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

LEA meets small LEA criteria.

A local educational agency (LEA) is defined as a small LEA if, based on the school list and the data entered in Title I, Part A School Student Counts, the LEA meets one or both of the following:
Is a single school LEA
Has enrollment total for all schools less than 1,000
If applicable, enter a Discretion Code. Use lower case only.

Allowable Discretion Codes

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

Low income measure	FRPM
Ranking Schools Highest to Lowest	Within the LEA
LEA-wide low income %	86.90%
Available Title I, Part A school allocations	\$235,296
Available parent and family engagement reservation	\$0

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2021–22 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Tipton Elementary	6054431	1	519	451	86.90	*	*	1	521.72	235295.72	\$41,970	\$0	277265.72	

Warning
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2022–23 Title II, Part A LEA Allocations

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

CDE Program Contact:

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

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

2022–23 Title II, Part A allocation	\$31,619
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$0
2022–23 Total allocation	\$31,619
Administrative and indirect costs	\$4,742
Reservation for equitable services for nonprofit private schools	\$0
2022–23 Title II, Part A adjusted allocation	\$26,877

*****Warning*****

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2022–23 Title III English Learner LEA Allocations and Reservations

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

CDE Program Contact:

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

Total Allocation

2022–23 Title III EL student program allocation	\$45,097
Transferred-in amount	\$0
Repayment of funds	\$0
2022–23 Total allocation	\$45,097

Allocation Reservations

Professional development activities	\$1,000
Program and other authorized activities	\$2,000
English proficiency and academic achievement	\$39,039
Parent, family, and community engagement	\$100
Direct administrative costs (amount cannot exceed 2% of the student program allocation plus transferred-in amount)	\$901
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$2,057
Total allocation reservations	\$45,097

*****Warning*****

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2022–23 Title III English Learner YTD Expenditure Report, 6 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2022 through December 31, 2022.

CDE Program Contact:

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

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

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

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

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

2022–23 Title III EL student program allocation	\$45,097
Transferred-in amount	\$0
2022–23 Total allocation	\$45,097
Object Code - Activity	
1000–1999 Certificated personnel salaries	\$0
2000–2999 Classified personnel salaries	\$11,596
3000–3999 Employee benefits	\$4,832
4000–4999 Books and supplies	\$463
5000–5999 Services and other operating expenditures	\$0
Direct administrative costs (amount cannot exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$0
Total year-to-date expenditures	\$16,891
2022–23 Unspent funds	\$28,206

*****Warning*****

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2022–23 Title IV, Part A LEA Allocations

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

CDE Program Contact:

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

2022–23 Title IV, Part A LEA allocation	\$21,756
Funds transferred-in amount	\$0
Funds transferred-out amount	\$0
2022–23 Title IV, Part A LEA available allocation	\$21,756

Reservations

Indirect cost reservation	\$994
Administrative reservation	\$435
Equitable services for nonprofit private schools	\$0
2022–23 Title IV, Part A LEA adjusted allocation	\$20,327

*****Warning*****

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2022–23 Consolidation of Administrative Funds

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

CDE Program Contact:

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

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

*****Warning*****

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2019–20 Title I, Part A LEA Closeout Report, 39 Months

Report fiscal year (FY) expenditures to determine 2019–20 Title I, Part A unspent funds.

Note: Due to the COVID-19 Federal Funding Flexibility Waiver, approved on September 10, 2021, the period of availability of funds in Section 421(b) of the General Education Provisions Act extends the period of availability of FY 2019–20 funds until September 30, 2022.

CDE Program Contact:

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

2019–20 Reported Carryover

2019–20 Title I, Part A LEA available allocation	\$247,867
Expenditures through September 30, 2020	\$188,739
Carryover as of September 30, 2020	\$59,128
Amount of funds CDE invoiced the LEA, if applicable	\$0
Adjusted carryover amount	\$59,128

2019–20 Final Expenditures

2019–20 Expenditures as of September 30, 2022 (Including liquidation of obligations not later than 90 days after September 30, 2022)	\$59,128
Amount of unspent funds to be invoiced by CDE	\$0

*****Warning*****

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2019–20 Title II, Part A Fiscal Year Expenditure Report, Closeout 39 Months

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2019 through September 30, 2022.

CDE Program Contact:

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

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

2019–20 Title II, Part A allocation	\$33,494
2019–20 Title II, Part A total apportionment issued	\$33,494
Transferred-in amount	\$0
Transferred-out amount	\$25,000
2019–20 Total allocation	\$8,494

Use of Funds

Class size reduction	No
Induction programs	No
Professional development for teachers	Yes
Professional development for administrators	No
Recruitment activities	No
Retention activities	No
Tuition reimbursement	No

Program Expenditures

4200–4299 Books and reference materials	\$0
4300–4399 Materials and supplies	\$0
5100–5199 Subagreements for services	\$0
5200–5299 Travel and conferences	\$0
5300–5399 Dues and membership	\$0
5800–5899 Consulting/Professional services	\$0

Personnel Expenditures

1000–1999 Certificated personnel salaries	\$5,979
2000–2999 Classified personnel salaries	\$0
3000–3999 Employee Benefits	\$2,515

Operational Expenditures

Direct administrative costs	\$0
Indirect costs	\$0
Equitable services for nonprofit private schools	\$0

*****Warning*****

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2019–20 Title II, Part A Fiscal Year Expenditure Report, Closeout 39 Months

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2019 through September 30, 2022.

CDE Program Contact:

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

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

Total expenditures and encumbrances	\$8,494
2019–20 Unspent funds	\$0
Note: CDE will invoice the LEA for the unspent 2019–20 total allocation	

*****Warning*****

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2019–20 Title III English Learner YTD Expenditure Report, Closeout 39 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2019 through September 30, 2022.

CDE Program Contact:

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

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

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

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

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

2019–20 Title III EL student program allocation	\$40,309
2019–20 Title III EL total apportionment issued amount	\$40,309
Transferred-in amount	\$0
2019–20 Total allocation	\$40,309
Object Code - Activity	
1000–1999 Certificated personnel salaries	\$1,503
2000–2999 Classified personnel salaries	\$26,419
3000–3999 Employee benefits	\$11,550
4000–4999 Books and supplies	\$0
5000–5999 Services and other operating expenditures	\$0
Direct administrative costs (amount cannot exceed 2% of the total apportionment issued amount plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$837
Total year-to-date expenditures	\$40,309
2019–20 Unspent funds	\$0
Note: CDE will invoice the LEA for the unspent 2019–20 total allocation	

Warning

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2019–20 Title III Immigrant YTD Expenditure Report, Closeout 39 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2019 through September 30, 2022.

CDE Program Contact:

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

Authorized Title III Immigrant student program activities

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

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

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

2019–20 Title III immigrant student program allocation	\$3,515
2019–20 Title III immigrant total apportionment issued amount	\$3,515
Transferred-in amount	\$0
2019–20 Total allocation	\$3,515
Object Code - Activity	
1000–1999 Certificated personnel salaries	\$0
2000–2999 Classified personnel salaries	\$2,539
3000–3999 Employee benefits	\$976
4000–4999 Books and supplies	\$0
5000–5999 Services and other operating expenditures	\$0
Direct administrative costs (amount should not exceed 2% of the total apportionment issued amount plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$0
Total year-to-date expenditures	\$3,515
2019–20 Unspent funds	\$0
Note: CDE will invoice the LEA for the unspent 2019–20 total allocation	

*****Warning*****

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2019–20 Title IV, Part A LEA Closeout Report

The purpose of this data collection is to report final expenditures, by activity, and calculate Title IV, Part A unspent funds.

CDE Program Contact:

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

2019–20 Title IV, Part A LEA allocation	\$18,490
Funds transferred-in amount	\$25,000
Funds transferred-out amount	\$0
2019–20 Title IV, Part A LEA available allocation	\$43,490

Final Expenditures

Administrative and indirect costs	\$0
Well-Rounded Educational Opportunities activities	\$2,750
Safe and Healthy Students activities	\$40,740
Effective Use of Technology activities	\$0
Technology Infrastructure	\$0
Total expenditures	\$43,490
Amount of unspent funds	\$0
Note: CDE will invoice the LEA for the unspent funds	

*****Warning*****

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2020–21 Title I, Part A LEA Closeout Report

Report fiscal year expenditures to determine 2020–21 Title I, Part A unspent funds.

CDE Program Contact:

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

2020–21 Reported Carryover

2020–21 Title I, Part A LEA available allocation	\$282,282
Expenditures through September 30, 2021	\$161,760
Carryover as of September 30, 2021	\$120,522
Amount of funds CDE invoiced the LEA, if applicable	\$0
Adjusted carryover amount	\$120,522

2020–21 Final Expenditures

2020–21 Expenditures as of September 30, 2022 (Including liquidation of obligations not later than 90 days after September 30, 2022)	\$120,522
Amount of unspent funds to be invoiced by CDE	\$0

*****Warning*****

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2020–21 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2020 through September 30, 2022.

CDE Program Contact:

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

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

2020–21 Title II, Part A allocation	\$34,626
2020–21 Title II, Part A total apportionment issued	\$34,626
Transferred-in amount	\$0
Transferred-out amount	\$0
2020–21 Total allocation	\$34,626

Use of Funds

Class size reduction	No
Induction programs	No
Professional development for teachers	Yes
Professional development for administrators	Yes
Recruitment activities	No
Retention activities	No
Tuition reimbursement	No

Program Expenditures

4200–4299 Books and reference materials	\$0
4300–4399 Material and supplies	\$0
5100–5199 Subagreements for services	\$0
5200–5299 Travel and conferences	\$0
5300–5399 Dues and membership	\$0
5800–5899 Consulting/Professional services	\$10,472

Personnel Expenditures

1000–1999 Certificated personnel salaries	\$16,540
2000–2999 Classified personnel salaries	\$0
3000–3999 Employee benefits	\$6,665

Operational Expenditures

Direct administrative costs	\$0
Indirect costs	\$949
Equitable services for nonprofit private schools	\$0

*****Warning*****

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2020–21 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2020 through September 30, 2022.

CDE Program Contact:

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

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

Total expenditures	\$34,626
2020–21 Unspent funds	\$0
Note: CDE will invoice the LEA for the unspent 2020–21 total allocation	

*****Warning*****

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2020–21 Title III English Learner YTD Expenditure Report, Closeout 27 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2020 through September 30, 2022.

CDE Program Contact:

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

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

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

2020–21 Title III EL student program allocation	\$39,798
2020–21 Title III EL total apportionment issued amount	\$39,798
Transferred-in amount	\$0
2020–21 Total allocation	\$39,798
Object Code - Activity	
1000–1999 Certificated personnel salaries	\$7,219
2000–2999 Classified personnel salaries	\$25,061
3000–3999 Employee benefits	\$7,518
4000–4999 Books and supplies	\$0
5000–5999 Services and other operating expenditures	\$0
Direct administrative costs (amount cannot exceed 2% of the total apportionment issued amount plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$0
Total year-to-date expenditures	\$39,798
2020–21 Unspent funds	\$0
Note: CDE will invoice the LEA for the unspent 2020–21 total allocation	

Warning

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2020–21 Title III Immigrant YTD Expenditure Report, Closeout 27 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2020 through September 30, 2022.

CDE Program Contact:

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

Authorized Title III Immigrant student program activities

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

2020–21 Title III immigrant student program allocation	\$4,105
2020–21 Title III immigrant total apportionment issued amount	\$2,704
Transferred-in amount	\$0
2020–21 Total allocation	\$2,704
Object Code - Activity	
1000–1999 Certificated personnel salaries	\$0
2000–2999 Classified personnel salaries	\$1,212
3000–3999 Employee benefits	\$466
4000–4999 Books and supplies	\$0
5000–5999 Services and other operating expenditures	\$0
Direct administrative costs (amount should not exceed 2% of the total apportionment issued amount plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$0
Total year-to-date expenditures	\$1,678
2020–21 Unspent funds	\$1,026
Note: CDE will invoice the LEA for the unspent 2020–21 total allocation	

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2020–21 Title IV, Part A LEA Closeout Report

The purpose of this data collection is to report final expenditures, by activity, and calculate Title IV, Part A unspent funds.

CDE Program Contact:

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

2020–21 Title IV, Part A LEA allocation	\$18,974
Funds transferred-in amount	\$0
Funds transferred-out amount	\$0
2020–21 Title IV, Part A LEA available allocation	\$18,974

Final Expenditures

Administrative and indirect costs	\$187
Well-Rounded Educational Opportunities activities	\$59
Safe and Healthy Students activities	\$0
Effective Use of Technology activities	\$6,145
Technology Infrastructure	\$12,583
Total expenditures	\$18,974
Amount of unspent funds	\$0
Note: CDE will invoice the LEA for the unspent funds	

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2021–22 Title I, Part A LEA Carryover

Report only expenditures and obligations made through September 30 for fiscal year 2021–22 allocation to determine funds to be carried over.

CDE Program Contact:

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

Carryover Calculation

2021–22 Title I, Part A LEA allocation	\$279,797
Transferred-in amount	\$0
2021–22 Title I, Part A LEA available allocation	\$279,797
Expenditures and obligations through September 30, 2022	\$118,596
Carryover as of September 30, 2022	\$161,201
Carryover percent as of September 30, 2022	57.61%
2021–22 Allowable carryover amount (15% of LEA available allocation)	\$41,970
Amount of 2021–22 carryover funds above the allowable 15% (If the LEA does not apply, or is not eligible, for a waiver, then the LEA will be invoiced for this amount.)	\$119,231

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2021–22 Title III English Learner YTD Expenditure Report, 18 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2021 through December 31, 2022.

CDE Program Contact:

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

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

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

2021–22 Title III EL student program allocation	\$43,660
Transferred-in amount	\$0
2021–22 Total allocation	\$43,660
Object Code - Activity	
1000–1999 Certificated personnel salaries	\$8,354
2000–2999 Classified personnel salaries	\$22,632
3000–3999 Employee benefits	\$12,674
4000–4999 Books and supplies	\$0
5000–5999 Services and other operating expenditures	\$0
Direct administrative costs (amount cannot exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$0
Total year-to-date expenditures	\$43,660
2021–22 Unspent funds	\$0

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2021–22 Title IV, Part A LEA Use of Funds and Carryover

The purpose of this data collection is to report year-to-date expenditures, by activity, and calculate Title IV, Part A carryover funds.

CDE Program Contact:

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

2021–22 Title IV, Part A LEA allocation	\$21,085
Funds transferred-in amount	\$0
Funds transferred-out amount	\$0
2021–22 Title IV, Part A LEA available allocation	\$21,085

Expenditures

Administrative and indirect costs	\$200
Well-Rounded Educational Opportunities activities	\$1,556
Safe and Healthy Students activities	\$0
Effective Use of Technology activities	\$6,596
Technology Infrastructure	\$0
Total expenditures	\$8,352
Carryover as of September 30, 2022	\$12,733

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