

TIPTON ELEMENTARY SCHOOL DISTRICT
REGULAR BOARD MEETING
AGENDA

Thursday, June 12, 2025
7:00 p.m. District Board Room

1. Call to order- Flag Salute

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

2. Public Input:

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

2.1 Community Relations/Citizen Comments

2.2 Reports by Employee Units CTA/CSEA

3 INFORMATION:

3.1 California School Dashboard Local Indicators

3.2 Save the Children – Year in Review

4. ADMINISTRATIVE: Action items:

4.1 Board Resolution #2024-2025-08 in the Matter of Spending Determination for Funds Received from the Education Protection Account for 2025-2026 Fiscal Year

4.2 Approval of Proposed Local Control Accountability Plan (LCAP) for 2025-2026

4.3 Approval of the Districts General Fund Excess Reserve

4.4 Approval of Proposed School Budget for the 2025-2026 School Year

4.5 Approval of the Federal Addendum

4.6 Adopt the Districts Initial Proposal to California School Employees Association Regarding Classified Collective Bargaining Agreement Negotiations, for the 2025-2026 School Year

5. Adjourn to Closed Session:

5.1 Government Code Section 54957.6

Conference with labor negotiators

Agency designated representatives: Superintendent

Employee Organization: California School Employees Association and its Chapter

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- 5.2** Government Code Section 54957.6
Conference with labor negotiators
Agency designated representatives: Superintendent
Employee Organization: CTA

- 6. Reconvene to open session**
- 7. Report out from Closed Session**
- 8. Adjournment**

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

Agenda Posted June 9, 2025

DISTRITO ESCOLAR PRIMARIO DE TIPTON
REUNIÓN ORDINARIA DE LA MESA DIRECTIVA
AGENDA

Jueves, 12 de junio de 2025
7:00 p.m. Sala de Juntas del Distrito

1. Llamada al orden – Saludo a la bandera

En cumplimiento con la Ley de Estadounidenses con Discapacidades (ADA) y la Ley Brown, si necesita asistencia especial para participar en la reunión, incluyendo recibir la agenda y los documentos del paquete de la agenda en un formato alternativo, comuníquese con la oficina del Distrito Escolar Primario de Tipton al (559) 752-4213. La notificación con 48 horas de anticipación permitirá que el distrito realice los arreglos necesarios para garantizar el acceso a esta reunión (28CFR35.102-35, 104 ADA Título II) y permita la preparación de los documentos en el formato alternativo adecuado.

2. Comentarios del público:

Para asegurar que los miembros del público tengan una oportunidad significativa de dirigirse a la mesa directiva sobre temas que están dentro de su jurisdicción, los puntos del orden del día pueden abordarse durante la sección de comentarios del público o en el momento en que se trate el asunto en la agenda. Las presentaciones del público están limitadas a 3 minutos por persona y 15 minutos por tema.

2.1 Relaciones Comunitarias / Comentarios de los Ciudadanos

2.2 Informes de las Unidades de Empleados CTA / CSEA

3. INFORMACIÓN:

3.1 Indicadores Locales del Tablero Escolar de California

3.2 Save the Children – Resumen del Año

4. ADMINISTRATIVO: Artículos de acción:

4.1 Resolución de la Mesa Directiva #2024-2025-08 sobre la Determinación de Gastos de los Fondos Recibidos de la Cuenta de Protección Educativa para el Año Fiscal 2025-2026

4.2 Aprobación del Plan de Responsabilidad de Control Local (LCAP) Propuesto para 2025-2026

4.3 Aprobación del Excedente de Reserva del Fondo General del Distrito

4.4 Aprobación del Presupuesto Escolar Propuesto para el Año Escolar 2025-2026

4.5 Aprobación del Apéndice Federal

4.6 Adopción de la Propuesta Inicial del Distrito a la Asociación de Empleados Escolares de California (CSEA) sobre las Negociaciones del Contrato Colectivo de los Empleados Clasificados para el Año Escolar 2025-2026

5. Clausura para Sesión Cerrada:

5.1 Código de Gobierno Sección 54957.6

Conferencia con los negociadores laborales

Representante designado por la agencia: Superintendente

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

5.2 Código de Gobierno Sección 54957.6

Conferencia con los negociadores laborales

Representante designado por la agencia: Superintendente

Organización de Empleados: CTA

6. Reapertura de la sesión pública

7. Informe de la Sesión Cerrada

8. Clausura

Aviso: Si se distribuyen documentos a los miembros de la Mesa Directiva sobre un tema de la agenda dentro de las 72 horas anteriores a una reunión ordinaria, al mismo tiempo los documentos estarán disponibles para inspección pública en la Oficina del Distrito ubicada en 370 N. Evans Road, Tipton, CA 93272.

Agenda publicada el 9 de junio de 2025

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INFORMATION:

3.1 California School Dashboard Local Indicators

2025-26 Local Performance Indicator Self-Reflection

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

Introduction

The California State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area.

This template is intended as a drafting tool and based on the Local Performance Indicator Quick Guide published by CDE in January 2024.

Performance Standards

The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted.
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

Local Indicators

The local indicators address the following state priority areas:

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA's Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies)

Implementation of State Academic Standards (LCFF Priority 2)

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Parent and Family Engagement (LCFF Priority 3)

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same public meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

School Climate (LCFF Priority 6)

The LEA administers an annual local climate survey that captures a valid measure of student perceptions of school safety and connectedness, in at least one grade within each grade span(s) the LEA serves (e.g., TK-5, 6-8, 9-12), and reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and to educational partners and the public through the Dashboard.

Access to a Broad Course of Study (LCFF Priority 7)

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Academic Year	Total Teaching FTE	Clear	Out-of-Field	Intern	Ineffective	Incomplete	Unknown	N/A
2024-2025								

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The “Good Repair” Standard (Including Deficiencies and Extreme Deficiencies)	0

Implementation of State Academic Standards (LCFF Priority 2)

LEAs may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, LEAs may complete the optional reflection tool (Option 2).

OPTION 1: Narrative Summary (Limited to 3,000 characters)

In the narrative box provided on the Dashboard, identify the locally selected measures or tools that the LEA is using to track its progress in implementing the state academic standards adopted by the state board and briefly describe why the LEA chose the selected measures or tools.

Additionally, summarize the LEA’s progress in implementing the academic standards adopted by the SBE, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts (ELA) – Common Core State Standards for ELA
- English Language Development (ELD) (Aligned to Common Core State Standards for ELA)
- Mathematics – Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

Implementation of State Academic Standards (LCFF Priority 2)

OPTION 2: Reflection Tool

Recently Adopted Academic Standards and/or Curriculum Frameworks

1. Rate the LEA’s progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

- Rating Scale (lowest to highest):
- 1 - Exploration and Research Phase
 - 2 - Beginning Development
 - 3 - Initial Implementation
 - 4 - Full Implementation
 - 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)				4	
Mathematics – Common Core State Standards for Mathematics					5
Next Generation Science Standards					5
History-Social Science					5

2. Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)					5
Mathematics – Common Core State Standards for Mathematics					5
Next Generation Science Standards					5
History-Social Science					5

3. Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)					5
Mathematics – Common Core State Standards for Mathematics					5
Next Generation Science Standards				4	
History-Social Science				4	

Other Adopted Academic Standards

4. Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5	N/A
Career Technical Education				4		
Health Education Content Standards				4		
Physical Education Model Content Standards				4		
Visual and Performing Arts				4		
World Language			3			

Support for Teachers and Administrators

5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole					5
Identifying the professional learning needs of individual teachers					5
Providing support for teachers on the standards they have not yet mastered					5

Optional Narrative (Limited to 1,500 characters)

6. Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.

Parental Involvement and Family Engagement (LCFF Priority 3)

Introduction

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

Consistent with the California Department of Education's (CDE's) Family Engagement Toolkit: ¹

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge and skills to work together, and schools must purposefully integrate family and community engagement with goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

Instructions

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

1. Building Relationships between School Staff and Families
2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):
 - 1 – Exploration and Research
 - 2 – Beginning Development
 - 3 – Initial Implementation
 - 4 – Full Implementation
 - 5 – Full Implementation and Sustainability
4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.
5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.	5
2. Rate the LEA's progress in creating welcoming environments for all families in the community.	5
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.	4
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.	5

Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

Tipton School ensures access to translators for parent-teacher conferences, Student Success Team (SST) meetings, ELAC/DELAC, School Site Council (SSC), and LCAP meetings, as well as for individual meetings with teachers or administrators upon parent request. All school communications are provided in both English and the parent's primary language.

Parents have expressed enthusiasm for starting a Parent-Teacher Club, and Tipton School has hosted workshops to support parent learning and engagement. To further enhance parent support, the district's parent liaison will continue to help coordinate and implement parent training and support opportunities.

In addition, Tipton School administrators and teachers have launched parent engagement nights, which will continue to be offered throughout the school year.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

Tipton School is committed to strengthening relationships between school staff and families by continuing to share information about community-based organizations that offer mental health services, free sports programs for students, and training for parents on how to support their child's academic progress through regular monitoring and engagement.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

1. Tipton teachers will conduct fall and spring parent conferences annually to discuss each student's academic strengths and areas for growth. In addition, teachers will hold conferences throughout the year on an as-needed basis. Progress reports will be distributed quarterly to keep families informed of their child's academic performance.
2. Tipton will hold Student Success Team (SST) meetings monthly or as needed for students requiring additional classroom support.
3. During parent engagement nights, teachers will provide families with resources to support students' academic and social-emotional development at home.
4. Over the next several years, Tipton aims to provide training for support staff to enhance their capacity to effectively partner with families.
5. Tipton School will offer additional culturally relevant events that allow students, families, and staff to engage in meaningful social interactions and deepen their understanding of diverse cultural values.

Section 2: Building Partnerships for Student Outcomes

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.	4
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.	4
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.	5
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.	5

Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.

Tipton school and families are working to enhance the capacity of families and staff to cultivate and sustain respectful and effective communication that links academic and social emotional learning improvement for students and supports student development. We are committed to being encouragers, models of lifelong learning, advocates for improved learning opportunity, and collaborators with decision-making.

- Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.

The focus areas for improvement include but are not limited to: provide additional opportunities for families to engage in conversations regarding academic learning, share information regarding community- based resources for mental health services, include parent voice in school-site safety conversations, provided data and information to families for feedback in the areas of academic and SEL.

- Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

Tipton school will provide clear and translated information regarding procedures for volunteering on campus. The Tipton school parent liaison will provide parent training on immigration status, how to get involved in making school decisions, and how to support their students at home with healthy living. All engagement opportunities will be provided in English and Spanish. Additional home visits will be made to encourage families to engage in the parent-teacher club and invitations to school events.

Section 3: Seeking Input for Decision-Making

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.	4
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.	4
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.	5
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.	5

Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

- Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.

- Principal, staff and parents participate in advisory groups quarterly.
- All parents are invited to attend advisory meetings through Parent square and notes that are sent home in English and Spanish.
- Create and distribute a survey asking for parental feedback on family engagement activities.

4. Our goal over the next few years is to increase family engagement and decision making input.
2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

Areas of focus: conduct empathy interviews with parents at least once a year.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

Tipton school will provide technology at SSC and ELAC meetings for participation in surveys. All surveys will continue to be offered in Spanish and English. Parents have requested that surveys have a QR code so that it will be easier to access the surveys.

School Climate (LCFF Priority 6)

Introduction

The initial design of the Local Control Funding Formula recognized the critical role that positive school conditions and climate play in advancing student performance and equity. This recognition is grounded in a research base demonstrating that a positive school climate directly impacts indicators of success such as increased teacher retention, lower dropout rates, decreased incidences of violence, and higher student achievement.

In order to support comprehensive planning, LEAs need access to current data. The measurement of school climate provides LEAs with critical data that can be used to track progress in school climate for purposes of continuous improvement, and the ability to identify needs and implement changes to address local needs.

Introduction

LEAs are required, at a minimum, to annually administer a local climate survey. The survey must:

- Capture a valid measure of student perceptions of school safety and connectedness in at least one grade within each grade span the LEA serves (e.g. TK-5, 6-8, 9-12); and
- At a minimum, report disaggregated data by student groups identified in California Education Code 52052, when such data is available as part of the local school climate survey.

Based on the analysis of local data, including the local climate survey data, LEAs are to respond to the following three prompts. Each prompt response is limited to 3,000 characters. An LEA may provide hyperlink(s) to other documents as necessary within each prompt:

Prompt 1 (DATA): Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

The local climate survey administered to students in grades 5 through 8 at Tipton Elementary provides essential insights into students' perceptions of school safety, connectedness, support, and engagement. The survey results, disaggregated by grade level as a proxy for student groups, reveal strengths and areas for targeted improvement in the school climate.

Overall, students reported high levels of perceived safety and adult support: 84% of 5th graders, 82% of 7th graders, and 84% of 8th graders indicated they "always" or "most of the time" feel safe at school. In comparison, only 48% of 6th graders reported the same, identifying a notable drop in perceived safety for this group. Similarly, the perception that adults care about keeping students safe ranged from 90% in 5th grade to 95% in 8th grade, with 67% of 6th graders indicating the same, again highlighting a trend that shows 6th-grade students feeling less supported. Student engagement indicators showed mixed results. Approximately 69% of 5th and 62% of 6th graders reported enjoying school "always" or "most of the time," while only 38% of 7th and 8th graders did. Participation in extracurriculars, including clubs and sports, was most substantial among 5th graders (69%) and 6th graders (62%), but dipped among 7th (46%) and 8th (59%) graders. These figures suggest decreasing engagement as students progress in grade levels, particularly in middle school.

Academic confidence remains strong, with over 84% of 5th, 6th, and 7th graders agreeing they know what they should be learning, and 70% of 8th graders saying the same. Similarly, 84–88% of students across all grades felt that teachers helped them understand material when they struggled. However, fewer students felt what they learned applied to real life, especially in grades 6–8, where fewer than 54% agreed.

Student voice and inclusion of student opinion are areas for growth. While 72% of 5th graders and 70% of 8th graders felt adults listened to what they had to say, only 44% of 6th graders felt the same. The belief that student opinions matter followed a similar trend, with the lowest perception again reported by 6th graders (24%) compared to 5th (53%) and 8th (52%).

School environment and family engagement also yielded variable responses. Over 73% of 7th graders felt the school was clean and well taken care of, the highest of all grades. Meanwhile, 5th graders gave the most positive responses across family engagement measures, including school communication and encouragement of family involvement, with a noticeable decline in these areas as students age.

Finally, in the one item related explicitly to counseling and social-emotional learning (SEL), only 6th graders responded, with 84% expressing at least some agreement that more support is needed.

In summary, the climate survey data suggest that while Tipton Elementary maintains a generally favorable climate for most students—especially in lower grades—there are clear areas of concern in 6th grade that warrant closer attention. Efforts to increase student voice, improve perceived relevance of learning, strengthen communication with families, and expand SEL supports would likely enhance the overall school climate, particularly for middle school students.

Section 1: School Climate & Safety

Students in each grade level who generally feel safe are:

5th Grade: 28.13% (Always) + 56.25% (Most of the time) = 84.38%

6th Grade: 20.00% (Always) + 28.00% (Most of the time) = 48.00%

7th Grade: 35.09% (Always) + 47.37% (Most of the time) = 82.46%

8th Grade: 27.27% (Always) + 56.82% (Most of the time) = 84.09%

Adults at my school care about keeping students safe:

5th Grade: 71.88% (Always) + 18.75% (Most of the time) = 90.63%

6th Grade: 30.61% (Always) + 36.73% (Most of the time) = 67.35%

7th Grade: 56.14% (Always) + 22.81% (Most of the time) = 78.95%

8th Grade: 65.91% (Always) + 29.55% (Most of the time) = 95.46%

Students know who to talk to at school if I'm having a problem or need help:

5th Grade: 46.88% (Always) + 25.00% (Most of the time) = 71.88%

6th Grade: 30.61% (Always) + 20.41% (Most of the time) = 51.02%

7th Grade: 50.88% (Always) + 31.58% (Most of the time) = 82.46%

8th Grade: 45.45% (Always) + 31.82% (Most of the time) = 77.27%

Students at my school treat each other with respect:

5th Grade: 6.45% (Always) + 38.71% (Most of the time) = 45.16%

6th Grade: 10.00% (Always) + 20.00% (Most of the time) = 30.00%

7th Grade: 15.79% (Always) + 38.60% (Most of the time) = 54.39%
8th Grade: 11.36% (Always) + 38.64% (Most of the time) = 50.00%

Section 2: Student Engagement

I enjoy coming to school:

5th Grade: 12.50% (Always) + 56.25% (Most of the time) = 68.75%
6th Grade: 0.00% (Always) + 34.00% (Most of the time) = 34.00%
7th Grade: 8.77% (Always) + 29.82% (Most of the time) = 38.59%
8th Grade: 11.36% (Always) + 27.27% (Most of the time) = 38.63%

I feel connected to my school:

5th Grade: 25.00% (Always) + 31.25% (Most of the time) = 56.25%
6th Grade: 8.16% (Always) + 22.45% (Most of the time) = 30.61%
7th Grade: 26.32% (Always) + 24.56% (Most of the time) = 50.88%
8th Grade: 6.82% (Always) + 38.64% (Most of the time) = 45.46%

I participate in school activities, clubs, or sports:

5th Grade: 34.38% (Always) + 34.38% (Most of the time) = 68.75%
6th Grade: 28.00% (Always) + 34.00% (Most of the time) = 62.00%
7th Grade: 33.93% (Always) + 12.50% (Most of the time) = 46.43%
8th Grade: 36.36% (Always) + 22.73% (Most of the time) = 59.09%

Adults at school encourage me to do my best:

5th Grade: 68.75% (Always) + 15.63% (Most of the time) = 84.38%
6th Grade: 30.61% (Always) + 26.53% (Most of the time) = 57.14%
7th Grade: 61.40% (Always) + 15.79% (Most of the time) = 77.19%
8th Grade: 61.36% (Always) + 27.27% (Most of the time) = 88.63%

Section 3: Teaching & Learning

I know what I'm supposed to be learning in my classes:

5th Grade: 46.88% (Always) + 40.63% (Most of the time) = 87.51%
6th Grade: 32.65% (Always) + 53.06% (Most of the time) = 85.71%
7th Grade: 47.37% (Always) + 36.84% (Most of the time) = 84.21%
8th Grade: 38.64% (Always) + 31.82% (Most of the time) = 70.46%

My teachers help me understand things when I don't get it right away:

5th Grade: 71.88% (Always) + 12.50% (Most of the time) = 84.38%
6th Grade: 36.00% (Always) + 38.00% (Most of the time) = 74.00%
7th Grade: 43.64% (Always) + 36.36% (Most of the time) = 80.00%
8th Grade: 43.18% (Always) + 36.36% (Most of the time) = 79.54%

I am learning the skills I need to be successful in the next grade:

5th Grade: 51.61% (Always) + 32.26% (Most of the time) = 83.87%
6th Grade: 34.69% (Always) + 40.82% (Most of the time) = 75.51%
7th Grade: 46.43% (Always) + 33.93% (Most of the time) = 80.36%
8th Grade: 37.21% (Always) + 48.84% (Most of the time) = 86.05%

I can use what I learn in school in real life:

5th Grade: 43.75% (Always) + 28.13% (Most of the time) = 71.88%
6th Grade: 6.00% (Always) + 32.00% (Most of the time) = 38.00%
7th Grade: 23.21% (Always) + 30.36% (Most of the time) = 53.57%
8th Grade: 11.36% (Always) + 31.82% (Most of the time) = 43.18%

Section 4: School Facilities & Resources

My school is clean and well taken care of:

5th Grade: 25.00% (Always) + 40.63% (Most of the time) = 65.63%
6th Grade: 4.00% (Always) + 42.00% (Most of the time) = 46.00%
7th Grade: 22.81% (Always) + 50.88% (Most of the time) = 73.69%
8th Grade: 6.82% (Always) + 40.91% (Most of the time) = 47.73%

I have the books, computers, and other materials I need to learn:
5th Grade: 65.63% (Always) + 21.88% (Most of the time) = 87.51%
6th Grade: 48.00% (Always) + 46.00% (Most of the time) = 94.00%
7th Grade: 73.68% (Always) + 17.54% (Most of the time) = 91.22%
8th Grade: 56.82% (Always) + 36.36% (Most of the time) = 93.18%

There are enough adults at school to help students when needed:
5th Grade: 53.13% (Always) + 21.88% (Most of the time) = 75.01%
6th Grade: 29.17% (Always) + 31.25% (Most of the time) = 60.42%
7th Grade: 47.37% (Always) + 36.84% (Most of the time) = 84.21%
8th Grade: 45.45% (Always) + 31.82% (Most of the time) = 77.27%

Section 5: Family Engagement (from Student View)

My family is encouraged to be involved in my education:
5th Grade: 56.25% (Always) + 15.63% (Most of the time) = 71.88%
6th Grade: 47.92% (Always) + 20.83% (Most of the time) = 68.75%
7th Grade: 54.39% (Always) + 28.07% (Most of the time) = 82.46%
8th Grade: 45.45% (Always) + 27.27% (Most of the time) = 72.72%

My teachers or the school talk to my family about how I'm doing:
5th Grade: 43.33% (Always) + 16.67% (Most of the time) = 60.00%
6th Grade: 16.00% (Always) + 30.00% (Most of the time) = 46.00%
7th Grade: 21.05% (Always) + 28.07% (Most of the time) = 49.12%
8th Grade: 18.18% (Always) + 31.82% (Most of the time) = 50.00%

Section 6: Student Voice

Adults at my school listen to what students have to say:
5th Grade: 56.25% (Always) + 15.63% (Most of the time) = 71.88%
6th Grade: 22.00% (Always) + 22.00% (Most of the time) = 44.00%
7th Grade: 35.09% (Always) + 26.32% (Most of the time) = 61.41%
8th Grade: 31.82% (Always) + 38.64% (Most of the time) = 70.46%

I feel like my opinion matters at this school:
5th Grade: 28.13% (Always) + 25.00% (Most of the time) = 53.13%
6th Grade: 10.20% (Always) + 14.29% (Most of the time) = 24.49%
7th Grade: 29.82% (Always) + 15.79% (Most of the time) = 45.61%
8th Grade: 18.18% (Always) + 34.09% (Most of the time) = 52.27%

I feel there is a need for more counseling services and social and emotional learning, which was only answered by 6th-grade students, with the following distribution:

Always: 20.0%
Most of the time: 18.0%
Sometimes: 46.0%
Never: 16.0%

Prompt 2 (MEANING): Describe key learnings, including identified needs and areas of strength determined through the analysis of data described in Prompt 1, including the available data disaggregated by student group.

Areas of Strength:

Adult Support and Safety:

A substantial majority of students in grades 5, 7, and 8 reported feeling safe at school, with over 80% indicating they feel safe “always” or “most of the time.”

Perceptions that adults care about student safety were very strong in 5th (90.6%), 7th (78.9%), and 8th (95.5%) grades.

Students generally believe that adults encourage them to do their best—over 84% of 5th and 88.6% of 8th graders responded positively.

Teacher Support for Learning:

Across all grade levels, students reported that teachers help them when they don’t understand material, with 74–84% indicating “always” or “most of the time.”

Most students (70–87%) said they knew what they were supposed to be learning in class, demonstrating strong instructional clarity.

Resource Availability:

Over 90% of 6th, 7th, and 8th graders reported they have access to the books, computers, and materials they need to learn, suggesting effective resource distribution.

Family Engagement (Lower Grades):

5th-grade students consistently reported the highest levels of family engagement and communication, indicating strong foundational relationships between home and school in early upper elementary.

Identified Needs:

6th Grade Climate Concerns:

A significant decline was observed in nearly all areas for 6th graders, including perceived safety (48%), adult support, enjoyment of school, and voice.

Only 24.5% of 6th graders felt their opinion mattered at school, and just 44% felt adults listened to what they had to say.

Student Voice and Inclusion:

Perception of student voice decreases in middle school, with less than half of 6th and 7th graders feeling that their opinions matter.

Although 8th graders showed improved results, this trend indicates a need to embed more inclusive decision-making structures that elevate student voice schoolwide.

Real-World Relevance:

While most students feel confident about academic learning, far fewer (especially in 6th–8th grades) believe that what they learn applies to real life—only 38–54% indicated agreement.

This disconnect highlights the curriculum’s need for more project-based learning, real-world connections, and career awareness.

School Cleanliness and Environment:

Perceptions of school cleanliness and maintenance were lowest in 6th and 8th grades, with less than half reporting positively, compared to over 73% of 7th graders.

Social-Emotional Support:

Among 6th-grade students, 84% expressed the need for more counseling and SEL services, pointing to an essential gap in mental health and social-emotional resources.

Conclusion:

Tipton Elementary demonstrates strong practices in adult-student relationships, instructional support, and access to learning tools, especially in the lower grades. However, disaggregated data show that 6th-grade students consistently report lower satisfaction, particularly around safety, engagement, student voice, and SEL needs. Addressing these concerns through targeted middle school interventions—including enhanced SEL programming, student leadership opportunities, and real-world connected learning—will ensure a supportive and engaging school climate for all students.

Prompt 3 (USE): Describe any changes to existing plans, policies, or procedures that the LEA determines necessary in order to address areas of need identified through the analysis of local data and the identification of key learnings. Include any revisions, decisions, or actions the LEA has, or will, implement for continuous improvement purposes.

Use:

TESD has increased the number of days our school psychologist is available to better support student needs. In addition, we have contracted with the county to provide expanded services through a school psychologist and a behavior specialist. Addressing students' social-emotional learning (SEL) needs remains a top priority. The district also offers Caresolis as a supplemental resource for students, parents, and staff. A full-time social worker is available five days a week to provide ongoing support to students.

Access to a Broad Course of Study (LCFF Priority 7)

LEAs provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)

Tipton ensures that all students are enrolled in a broad course of study by regularly reviewing class enrollment records and teacher lesson plans. The principal conducts weekly reviews of lesson plans to verify that English Language Development (ELD) instruction is being implemented, ensuring access to the core curriculum for all English learners. Based on this ongoing review, every student at Tipton is confirmed to be enrolled in and has access to a comprehensive course of study, which includes English Language Arts, Mathematics, Social Studies, Science, Visual and Performing Arts, Physical Education, and Health Education.

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)

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. 6-8th grade students have the opportunity to take multiple electives each year. The following electives are offered: Ag, Art, Drama, STEM, Computer Programming, Journalism, Speech, Engineering Design, and Home Economics. Our unduplicated pupils and students with exceptional needs were provided access to a large variety of programs in order to support their growth and achievement. Included in this is access to differentiating computer based programs, instructional aides, leveled texts, and highly qualified teachers. Students are also offered small group instruction and intervention, speech and language services when appropriate, provide behavior intervention services as appropriate. Ongoing collaboration with special education and general education staff. Through comprehensive evaluations of district programs and lesson plans all students had access to a broad range of studies. Unduplicated pupils and students with exceptional needs were provided Free Appropriate Public Education (FAPE) in the Least Restrictive Environment (LRE) by providing them access to the general

education curriculum through a variety of supports and programs to support their growth and achievement. Students received Specialized Academic Instruction (SAI) in their areas of need.

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)

Tipton Elementary School District has continued to expand its course offerings, introducing new electives for the 2024–2025 school year. However, due to challenges in hiring a music teacher, the music and band program was temporarily put on hold. Despite this, fourth-grade students were still able to participate in music instruction. A music teacher will be hired for the 2025–2026 school year, ensuring that all students will once again have access to music education.

4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

TESD remains dedicated to ensuring all students have access to a broad and well-rounded course of study. This commitment is upheld through ongoing professional development, data-informed interventions, targeted supplemental instructional materials, and comprehensive student support services. The district will continue to provide a diverse selection of elective courses, along with the necessary materials and resources to support student success.

Coordination of Services for Expelled Students – COE Only (LCFF Priority 9)

Assess the degree of implementation of the progress in coordinating instruction for expelled students in your county.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Instruction	1	2	3	4	5
1. Assessing status of triennial plan for providing educational services to all expelled students in the county, including:	[No response required]	[No response required]	[No response required]	[No response required]	[No response required]
a. Review of required outcome data.					
b. Identifying existing educational alternatives for expelled pupils, gaps in educational services to expelled pupils, and strategies for filling those service gaps.					
c. Identifying alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district					

Coordinating Instruction	1	2	3	4	5
pupils.					
2. Coordinating on development and implementation of triennial plan with all LEAs within the county.					
3. Establishing ongoing collaboration and policy development for transparent referral process for LEAs within the county to the county office of education or other program options, including dissemination to all LEAs within the county a menu of available continuum of services for expelled students.					
4. Developing memorandum of understanding regarding the coordination of partial credit policies between district of residence and county office of education.					

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

Assess the degree of implementation of coordinated service program components for foster youth in your county.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Services	1	2	3	4	5
1. Establishing ongoing collaboration and supporting policy development, including establishing formalized information sharing agreements with child welfare, probation, Local Education Agency (LEAs), the courts, and other organizations to support determining the proper educational placement of foster youth (e.g., school of origin versus current residence, comprehensive versus alternative school, and regular versus special education).					

Coordinating Services	1	2	3	4	5
2. Building capacity with LEA, probation, child welfare, and other organizations for purposes of implementing school-based support infrastructure for foster youth intended to improve educational outcomes (e.g., provide regular professional development with the Foster Youth Liaisons to facilitate adequate transportation services for foster youth).					
3. Providing information and assistance to LEAs regarding the educational needs of foster youth in order to improve educational outcomes.					
4. Providing direct educational services for foster youth in LEA or county-operated programs provided the school district has certified that specified services cannot be provided or funded using other sources, including, but not limited to, Local Control Funding Formula, federal, state or local funding.					
5. Establishing ongoing collaboration and supporting development of policies and procedures that facilitate expeditious transfer of records, transcripts, and other relevant educational information.					
6. Facilitating the coordination of post-secondary opportunities for youth by engaging with systems partners, including, but not limited to, child welfare transition planning and independent living services, community colleges or universities, career technical education, and workforce development providers.					
7. Developing strategies to prioritize the needs of foster youth in the community, using community-wide assessments that consider age group, geographical area, and identification of highest needs students based on academic needs and placement type.					

Coordinating Services	1	2	3	4	5
8. Engaging in the process of reviewing plan deliverables and of collecting and analyzing LEA and COE level outcome data for purposes of evaluating effectiveness of support services for foster youth and whether the investment in services contributes to improved educational outcomes for foster youth.					

4. ADMINISTRATIVE: Action items:

4.1 Board Resolution #2024-2025-08 in the Matter of Spending Determination for Funds
Received from the Education Protection Account for 2025-2026 Fiscal Year

**BEFORE THE BOARD OF TRUSTEES
OF THE TIPTON SCHOOL DISTRICT
TULARE COUNTY, STATE OF CALIFORNIA**

In the Matter of the Spending Determination
for Funds Received from the Education
Protection Account pursuant to Article XIII,
Section 36 of the California Constitution
2025-26 Fiscal Year

RESOLUTION No. 2024-2025 -08

RECITALS

1. The voters approved Proposition 30 on November 6, 2012;
2. Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;
3. The provisions of Article XIII, Section 36(e) create in the state General Fund an Educational Protection Account to receive and disburse the revenues derived from the incremental increases in taxes by Article XIII, Section 36(f);
4. Before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;
5. If the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;
6. All monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;
7. Monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;
8. A community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

9. The governing board of the district shall make the spending determination with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;
10. The monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;
11. Each community college district, county office of education, school district and charter school shall annually publish on its Internet Web site an accounting of how much money was received from the Education Protection Account and how that money was spent;
12. The annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;
13. Expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The above recitals are true and correct;
2. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent for the 2025-26 fiscal year shall be made in open session of a public meeting of the governing board of Tipton School District;
3. In compliance with Article XIII, Section 36(e) of the California Constitution, the governing board of the Tipton School District has determined to spend the monies received from the Education Protection Account for the 2025-26 fiscal year as attached;
4. Upon finalizing financial data for the fiscal year, the District Superintendent, or designee, is hereby directed to immediately publish on the district's Internet Web site an accounting of how much money was received from the Education Protection Account and how that money was spent.

THE FOREGOING RESOLUTION was adopted upon motion by Trustee _____, seconded by Trustee _____, at a regular/special meeting held on 12th June, 2025, by the following vote:

AYES:

NOES:

ABSENT:

I, _____, secretary of the governing board of the Tipton Elementary School District, do hereby certify that the foregoing Resolution was duly passed and adopted by said Board, at an official and public meeting thereof, this 12th day of June 2025.

Date:

Secretary, Board of Trustees

4. ADMINISTRATIVE: Action items:

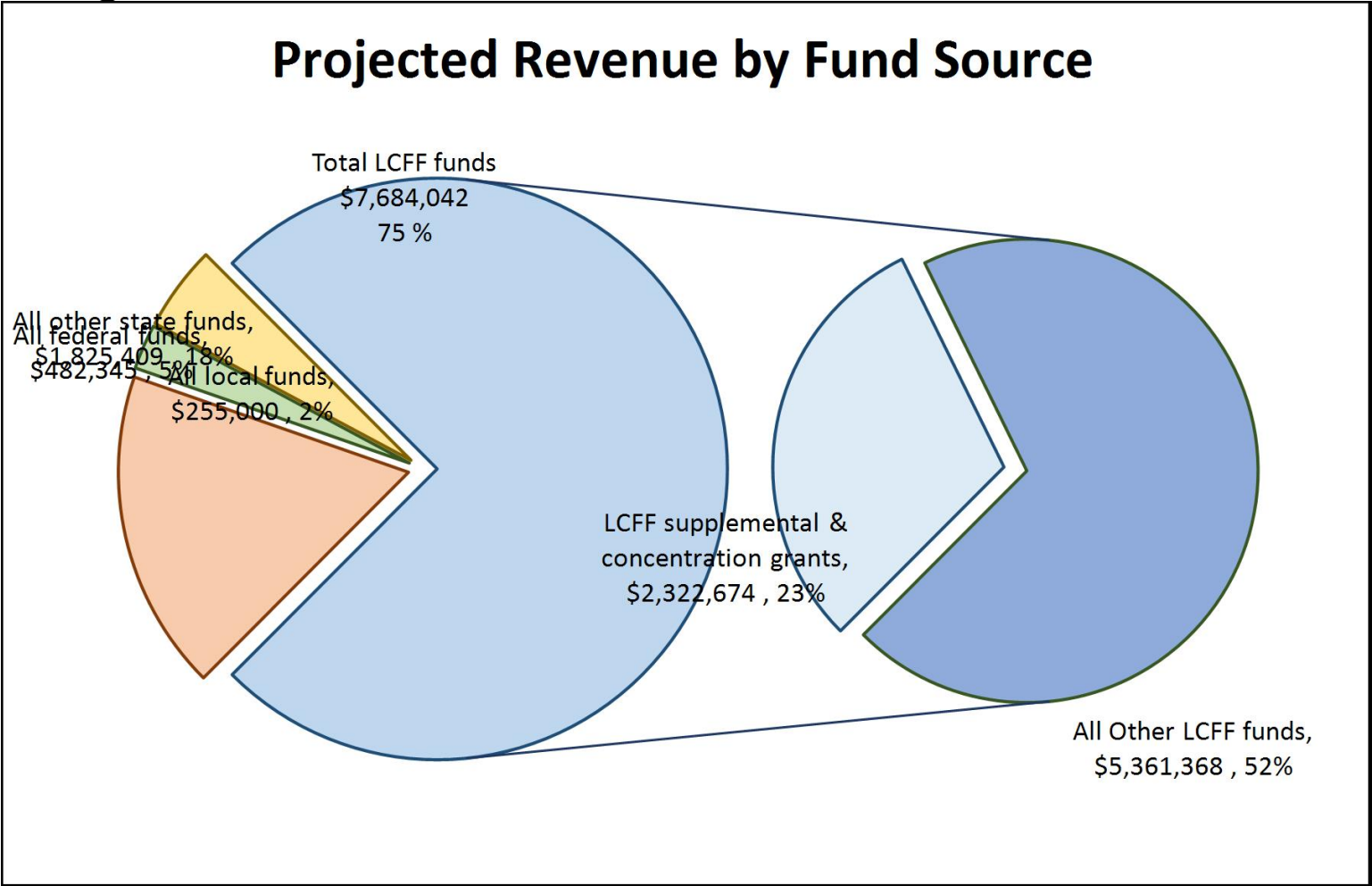
4.2 Approval of Proposed Local Control Accountability Plan (LCAP) for 2025-2026

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Tipton Elementary School District
CDS Code: 54 72215 6054431
School Year: 2025-26
LEA contact information:
Jackie Everett
Principal
jeverett@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 2025-26 School Year

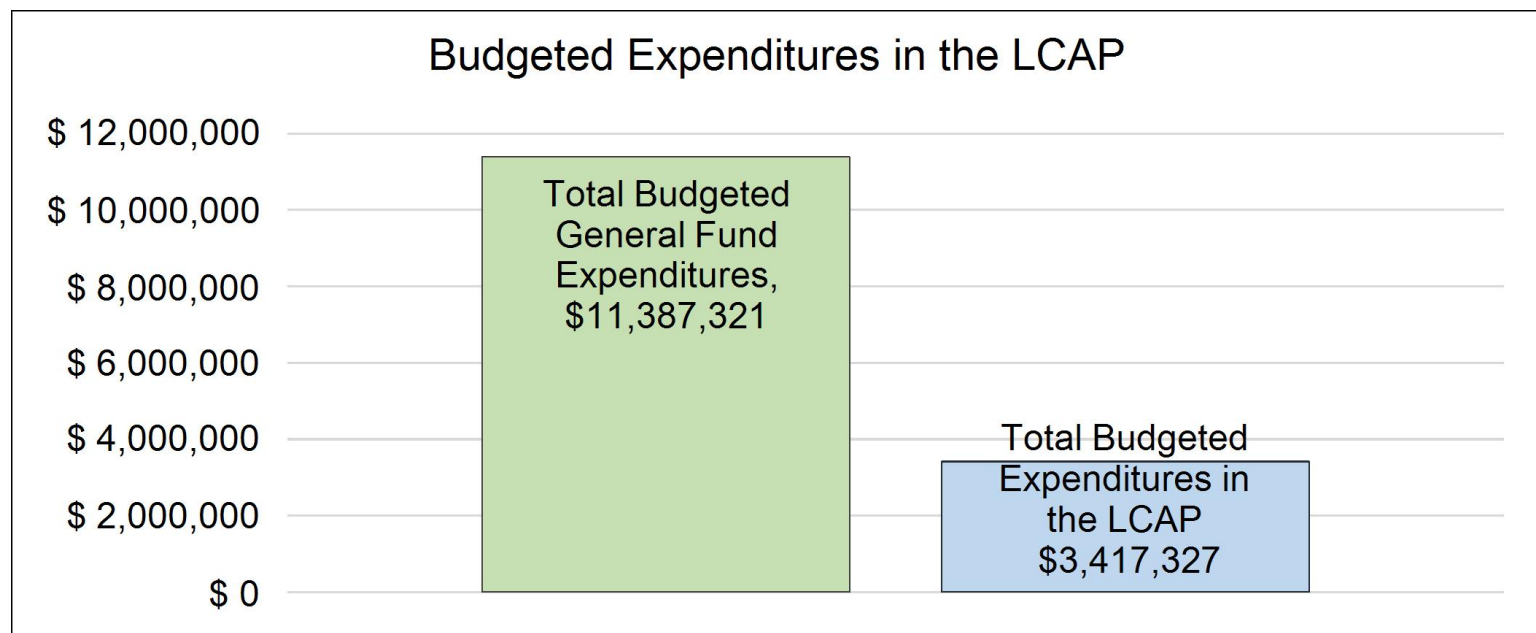


This chart shows the total general purpose revenue Tipton Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Tipton Elementary School District is \$10,246,796, of which \$7,684,042 is Local Control Funding Formula (LCFF), \$1,825,409 is other state funds, \$255,000 is local funds, and \$482,345 is federal funds. Of the \$7,684,042 in LCFF Funds, \$2,322,674 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 2025-26. 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 \$11,387,321 for the 2025-26 school year. Of that amount, \$3,417,327 is tied to actions/services in the LCAP and \$7,969,994 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

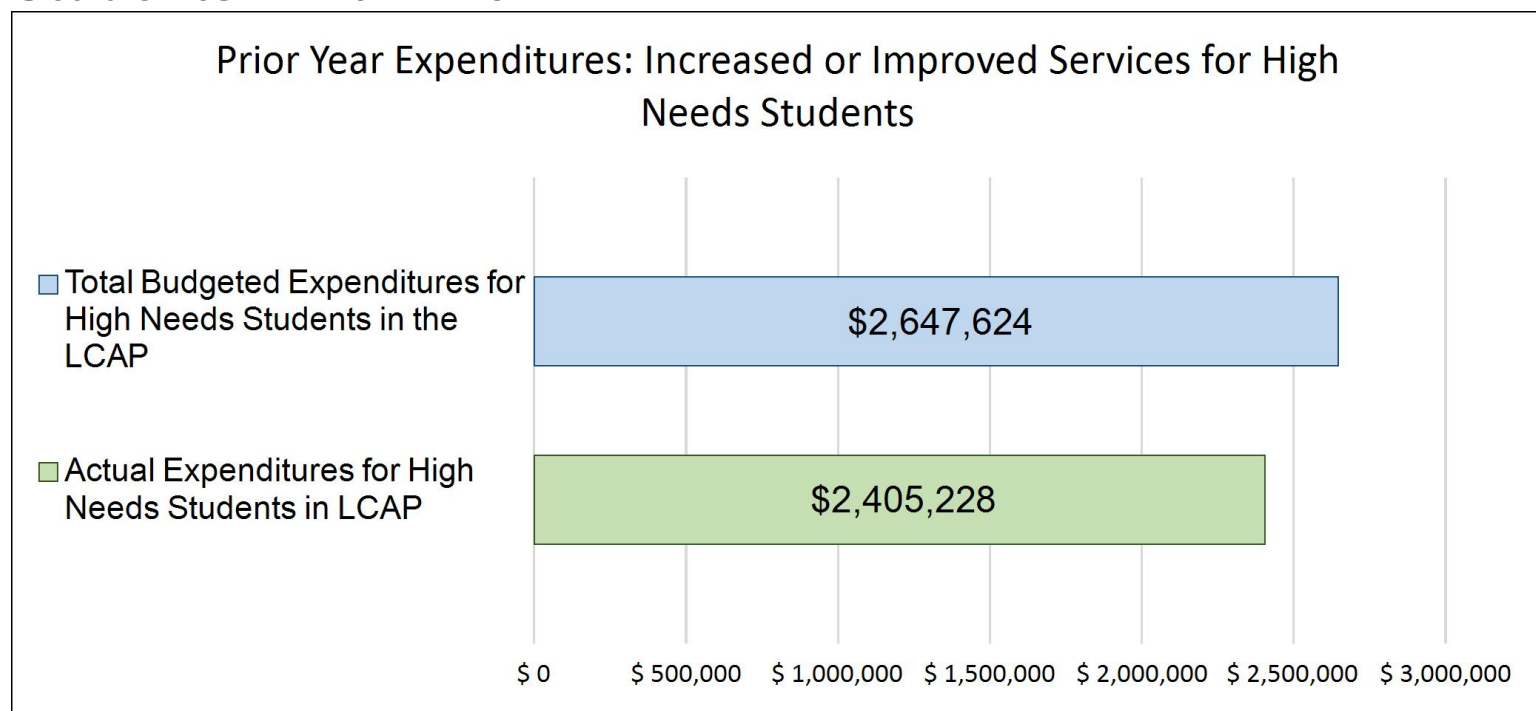
Expenditures in the LCAP include: Most teachers, administrators, classified staff salaries and benefits, purchase of state adopted curriculum and materials, maintenance, cafeteria, transportation, and other costs incurred that are necessary in the operation of the school district.

Increased or Improved Services for High Needs Students in the LCAP for the 2025-26 School Year

In 2025-26, Tipton Elementary School District is projecting it will receive \$2,322,674 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 \$2,564,693 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 2024-25



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 2024-25, Tipton Elementary School District's LCAP budgeted \$2,647,624 for planned actions to increase or improve services for high needs students. Tipton Elementary School District actually spent \$2,405,228 for actions to increase or improve services for high needs students in 2024-25.

The difference between the budgeted and actual expenditures of \$242,396 had the following impact on Tipton Elementary School District's ability to increase or improve services for high needs students:

The difference between the budgeted and actual expenditures of \$242,396 had the following impact on Tipton Elementary School District's ability to increase or improve services for high needs students: The difference in planned and actual expenditures had no impact on the delivery of services for high needs students. There was an overbudgeting in some planned expenditures, thus resulting in the difference. High needs students received planned Action services as intended.

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	Jackie Everett Principal	jeverett@tipton.k12.ca.us (559)752-4213

Plan Summary [2025-26]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

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 485 students with a 96.08% Latino population 3.09% white, 0.41% Black/African American and 0.21% Asian. 282 students were identified as English Learners. of which 99.65% are Spanish speakers. Tipton Elementary is a Provision II school and all students receive a free breakfast and lunch. 9.7% of the school’s student population is homeless and 0.006% 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 possesses 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: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Dashboard Performance 2023-2024 (2024 Dashboard)

Mathematics: Performance declined by 3.6 points moving the district to the “Orange” performance level and is 67.8 points below standard. Socioeconomically disadvantaged declined 4.4 points and are 69.6 points below standard. The Hispanic student group declined 3.3 points and is 66.2 points below standard. English Learners maintained 2.4 points in mathematics and 73.5 points below standard. Homeless students declined 53.2 points and are 96.2 points below standard and fell into the “Red” category. Long-Term English Learners declined 9 points and are 107 points below standard and are also in the “Red” category.

English Language Arts (ELA): Overall performance maintained by 2.6 points and remains in the “Orange” category and is 32 points below standard. Socioeconomically disadvantaged maintained by 2.8 points and are 32.4 below standards. The Hispanic student group increased by 3.4 points and is 29.8 points below standard moving them to the “Yellow” performance level. English Learners increased by 5.3 points and are 38.6 points below standard moving them to the “Yellow” performance level. Homeless students declined 28.2 points and are 56.5 points below standard. Long-Term English Learners declined 13.4 points and are 47.7 points below standard.

Notable growth was observed with our English learners increasing by 2.1% with 49.3% making progress towards language proficiency putting them in the “Green” category. English learners increased 2.1% and 49.3% are making progress. Long-Term English Learners increased by 2.8% with 78.8% making putting them in the “Blue” category. These students are making continued progress toward language proficiency.

Chronic Absenteeism: Chronic absenteeism declined by 3.6% and 15.8% were chronically absent placing the district in the “Yellow” category.

Socioeconomically disadvantaged declined 3.7% with 16.5 % chronically absent.

The Hispanic student group declined 3.6% with 15.9% chronically absent.

English Learners declined 6.1% with 13.6% chronically absent.

Homeless students declined 0.7% with 25% chronically absent and are in the “Orange” category

Long-Term English Learners declined 2.3% with 14.9% chronically absent.

Students with Disabilities declined 4% with 25% chronically absent and in the “Orange” category.

Suspension Rates: Overall suspension rates declined by 2.5% with 3.1% being suspended for at least one day. This placed the district in the “Yellow” category which is a notable improvement from the red performance indicator in the previous year.

Socioeconomically disadvantaged declined 2.6% and 3.2% were suspended at least one day.

The Hispanic student group declined 2.5% and 2.6% were suspended at least one day.

English learners declined 2.3% and 3.0% were suspended for at least one day.

Homeless students increased by 0.7% and 3.1% were suspended for at least one.

Long-Term English Learners increased 4.3% and 14.9% were suspended for at least one day placing them in the “Red” category.

Students with Disabilities declined 6.7 % and 2.7% were suspended for at least one day.

English learners, Hispanic students, and students with disabilities were in the “Green” category.

Lowest Performance Level Indicator 2023-2024:(2024 Dashboard)

SUSPENSION: Long-Term English Learners received the lowest performance level for Suspension which increased by 4.3%. 14.9% were suspended at least one day. This is an increase of 4.3% from the previous year.

MATH: Homeless students and Long-Term English Learners received the lowest performance for Math. Homeless students declined 53.2 points and are 96.2 points below standard. Long-Term English Learners declined 9 points and are 107 points below standard.

Local Assessments-

Writing benchmarks

Overall: 64% of TK-8th grade students met or exceeded the standard on the TESD writing benchmark

Socioeconomically disadvantaged: 63% TK-8th

Hispanic group: 64% TK-8th

English language learners: 52% TK-8th

LTELS: 43% 5th -8th

DRA

43% of K-2 students measured at or above proficiency in DRA for End of Year

All students: Kindergarten 47%, first 44%, second 39%

Socioeconomically disadvantaged: Kinder 54%, first 44%, second 34 %
The Hispanic student group: Kinder 48%, first 43%, second 39%
English Language Learners: Kinder 47%, first 35%, second 29%

DIBELS:

Overall: 31% at or above grade level K-3rd, Kinder 24% , first 26% , second 40%, third 33%
Socioeconomically disadvantage: 30% at or above grade level K-3rd, Kinder 27% , first 26%, second 36%, third 31%
The Hispanic student group: 31% at or above grade level K-3rd, Kinder 24%, first 27%, second 41%, third 33%
English Language learners: 20% at or above grade level K-3rd, Kinder 20%, first 17%, second 42%, third 10%

Math benchmarks:

39% K-8th grade at or above grade level on TESD spring math benchmark
Overall: Kinder 45%, first 71%, second 49%, third 71%, fourth 33%, fifth 14%, sixth 35%, seventh 9%, eighth 27%
Socioeconomically disadvantaged: Kinder 49%, first 70%, second 45%, third 71%, fourth 31%, fifth 15%, sixth 35%, seventh 9%, eighth 46%
The Hispanic student group: Kinder 46%, first 70%, second 47%, third 71%, fourth 34%, fifth 15%, sixth 35%, seventh 9%, eighth 27%
English Language Learners: Kinder 35%, first 62%, second 39%, third 64%, fourth 14%, fifth 5%, sixth 36%, seventh 0%, eighth 7%
LTEs: 5th 0%, 6th 39%, 7th 0%, 8th 0%

STAR Reading:

Overall at/above grade level 2nd-8th grade: 65%
At/above grade level: 2nd 68%, 3rd 57%, 4th 69%, 5th 64%, 6th 65%, 7th 58%, 8th 71%
Socioeconomically disadvantage at/above grade level: 2nd 65%, 3rd 56%, 4th 67% , 5th 65%, 6th 64%, 7th 58%, 8th 70%
The Hispanic student group at/above grade level: 2nd 69%, 3rd 57%, 4th 69%, 5th 64%, 6th 65%, 7th 58%, 8th 71%
English Language learners at/above grade level: 2nd 61%, 3rd 41%, 4th 45%, 5th 40%, 6th 56%, 7th 44%, 8th 38%
LTEs: 5th 50%, 6th 50%, 7th 26%, 8th 33%

STAR Math:

Overall at/above grade level 2nd-8th grade: %
At/above grade level by grade: 2nd 38%, 3rd %, 4th 73%, 5th 35%, 6th 62% , 7th 56%, 8th 71%
Socioeconomically disadvantage at/above grade level: 2nd 32%, 3rd %, 4th 71%, 5th 61%, 6th 64%, 7th 56%, 8th 70%
The Hispanic student group at/above grade level: 2nd 40%, 3rd % , 4th 72%, 5th 62%, 6th 63%, 7th 61%, 8th 73%
English Language learners at/above grade level: 2nd 30%, 3rd %, 4th 48%, 5th 47%, 6th 65%, 7th 19%, 8th 44%
LTEs: 5th 50%, 6th 57%, 7th 26%, 8th 42%

Successes:

The district achieved several notable successes this year in both family engagement and student academic growth. Parents actively participated in workshops designed to help them support learning at home, including sessions on the leveled reading system, accessing online reading resources, using games to reinforce math concepts, and making reading enjoyable for their children. To amplify family voice, the district conducted parent empathy interviews, allowing stakeholders to share insights on school programs and priorities. Academic progress was evident across multiple assessments. STAR Reading scores improved in all grade levels, with particularly strong gains in 8th

grade, where All Students increased by 54 percentage points and Hispanic students by 56. Writing proficiency rose notably in TK–3, especially among English Learners and Socioeconomically Disadvantaged students. The DRA Reading Assessment showed exceptional improvement in Kindergarten, with all subgroups increasing by over 40 percentage points, reflecting the success of early literacy initiatives.

In mathematics, major gains were recorded on STAR Math assessments for grades 5–8. Highlights include 6th grade English Learners (+50%) and Long-Term English Learners (LTELs) (+43%), 5th grade SED students (+30%) and Hispanic students (+24%), and 8th grade All Students (+16%) with Hispanic students close behind (+18%). Similarly, the local math benchmark results showed the greatest growth in 6th grade across all groups, with English Learners increasing by 28% and LTELs by 29%. SED students in grades 5 and 8 also demonstrated meaningful gains, and 3rd grade improved across all subgroups, signaling effective instruction and support in key grade levels.

Challenges:

Despite positive outcomes, several challenges remain. Parent-teacher conference attendance was 87%, indicating room for growth in family engagement. The district remains focused on implementing strategies to enhance participation. Staffing shortages occasionally disrupted services, and efforts are ongoing to reduce these disruptions where feasible. In the SBAC ELA assessment, achievement gaps persisted, particularly among Homeless students and LTELs, pointing to the need for more targeted supports. Although most grades showed growth on the DRA Reading Assessment, 2nd-grade performance remained flat, suggesting a need for instructional review. Writing performance in grades 4–6 was inconsistent, with 6th grade showing the most notable decline. In 8th grade, writing scores fell across all subgroups, with LTELs experiencing the sharpest drop, highlighting the need for renewed emphasis on writing instruction, especially in upper grades.

In mathematics, SBAC scores declined slightly across most student groups in 2023–2024, with Socioeconomically Disadvantaged students experiencing the largest drop (–4.4 points). Newly reported subgroups revealed substantial needs—Homeless students scored 96.2 points below standard, while LTELs scored 107 points below, underscoring the urgency for focused interventions. On STAR Math, 2nd grade showed the most significant decline across all subgroups, including a 27% drop for SED students and a 22% decline for All Students. In 7th grade, English Learners declined by 9%, and LTELs dropped by 3%. The local math benchmark also revealed sharp declines in 2nd grade, with subgroup scores falling by 40–49 percentage points. Additional declines were noted among Kindergarten and 7th-grade ELs, with 7th-grade English Learners dropping to 0% proficiency. These outcomes emphasize the need to strengthen foundational skills in early grades and reinforce math support structures across all levels.

Learning Recovery and Emergency Block Grant

TESD has unexpended LREBG funds for the 2025-2026 school year.

The TESD needs assessment substantiated findings from the 2024 Dashboard data related to Chronic absenteeism, along with areas of ELA and Math.

A review of state and local data indicated significant chronic absenteeism for our Homeless and Socioeconomically Disadvantaged students. Based on this, Goal 3, Actions 3.5 and 3.8 directly address the need to support students by motivating them to engage more consistently in their education and providing accessible counseling and crisis intervention to align the allowable uses of funds in the areas of mental health support services.

The needs assessment in Math showed low levels for our English Learners, Hispanic, and Socioeconomically Disadvantaged students, with very low levels for our Homeless and Long-Term English Learners. Based on this data Goal 2.5 directly align with the allowable use of funds to provide small-group learning support with additional academic services for pupils, such as diagnostic, progress monitoring, and benchmark assessments of pupil learning.

The needs assessment in ELA showed low levels for our Homeless, Long-Term English Learners, and Socioeconomically Disadvantaged students. Based on this data, Goal 1.19 directly align with the allowable use of funds to provide early intervention and literacy support for students up to third grade along with diagnostic, progress monitoring, and benchmark assessments of pupil learning.

Furthermore, Actions 1.19, 2.5, 3.5, and 3.8 are in alignment with the Learning Recovery Emergency Block Grant and are an allowable expense.

Lowest Performance Level Indicator 2022-2023 (2023 Dashboard)

TESD received the lowest performance level for Suspension for all students. 5.7% were suspended at least one day. This is an increase of 2.2%

The English learner group received the lowest performance level for suspensions.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

The district became eligible for technical assistance (Differentiated Assistance) through the Dashboard due to the academic performance results of its LTELs and the suspension rate of its LTELs. To meet the technical assistance (Differentiated Assistance) requirements, the district participated in the TCOE Continuous Improvement for Equity Year 1 sessions.

The Tipton Elementary team did a dashboard analysis on January 28, 2025. The Fidelity Assessment (self-assessment was completed on February 20, 2025). The results of both the dashboard and FIA self-assessment led the team to further investigate Math instruction. Student and teacher empathy interviews were conducted from February 3rd to 19th. The student interviews showed that some students feel confused or anxious about math in some grade levels; however, other grade levels' students look forward to math. Many noted feeling uncomfortable asking for help. The teacher interviews indicated that the top reasons for math being a challenge to teach is the student's mindset, stamina, motivation, and engagement. It was shared that the support from TCOE has had a positive impact on math instruction. The teachers were able to go back and try strategies that were learned with the consultant. After looking at the data, FIA, and empathy interviews, the team determined that the focus would be engagement, educators' alignment, and strategies.

The team started to develop a theory of improvement with the aim of increasing mathematics achievement for all students, especially long-term English learners and English Language Learners.

The team met with the entire teaching staff on April 23, 2025, to discuss and gain their perspective on building out the theory for improvement.

Teachers named engagement as a top priority

Teachers named students being able to ask questions

Teachers named Intervention/more practice equally as important as engagement

Teachers named students being able to explain their thinking in mathematics

The team will meet with the entire teaching staff again on May 7, 2025, to update on the feedback that was given, along with next steps by the improvement team. The priorities named by staff at our May 7th meeting will be worked into the math improvement theory. At the meeting, the staff participated in a census building activity, and they confirmed the priorities that were established by the team.

If we have a word wall for math, then we will have the skills available for future reference. The math improvement team decided they will each implement a math vocabulary word wall, along with having students include words and examples in their individual math notebooks.

The district certificated and classified staff will participate in math professional development opportunities in the 2025-26 school year (Goal 2, Action 3) as part of the technical assistance work.

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 in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Educational Partner(s)	Process for Engagement
Teachers	Surveyed staff to request input related to student needs, possible actions to address needs, potential updates to the LCAP and Safety and Connectedness, April 2025 Discussion with teachers to determine math intervention needs. April 2025 Discussion with teachers to determine ELD needs of students and teacher placement to provide ELD instruction. April 2025 Discussion with teachers at staff meetings and or professional development on student data related to the LCAP specifically, English learners. 2024-2025 Teachers and administrators participating in Continuous Improvement for Equity with TOCE focusing on improvement in Math for all students but most specifically LTELs. January 2025, February 2025, March 2025, April 2025 MTSS leadership team is comprised of teachers and reviewed data to determine areas of need across the school and shared those needs with administrators. August 2024, October 2024, March 2025, and May 2025

Educational Partner(s)	Process for Engagement
Principal and Superintendent	Surveyed administrators to request input related to student needs, possible actions to address needs, potential updates to the LCAP and Safety and Connectedness, April 2025 Conducted LCAP meetings with administrators to collaboratively monitor and support LCAP implementation, review data, and identify potential adjustments to actions being provided. (Monthly 2024-2025)
Other School Personnel (Classified Staff)	Surveyed other school personnel to request input related to student needs, possible actions to address needs, safety concerns, potential updates to the LCAP, and Safety and Connectedness, April 2025 Met with other personnel to request feedback to inform the LCAP development. November 2024, January 2025, March 2025, April 2025, May 2025
School Site Council/Parent Advisory Committee (PAC) (The PAC included two student members from the 8th Grade)	SSC Meetings: November 2024, January 2025, March 2025, April 2025, May 2025 Throughout the year the group had discussion on the LCAP goals and progress and shared feedback. Presented the LCAP to the School Site Council and the PAC in May 2025. The district Superintendent responded in writing, applicable, to input and comment from the PAC.
Local bargaining Units (CTA & CSEA)	Surveyed Local Bargaining Units to request input related to student needs, possible actions to address needs, potential updates to the LCAP, and Safety and Connectedness, April 2025.

Educational Partner(s)	Process for Engagement
Parents	Surveyed parents to request input related to student needs, possible actions to address needs, and potential updates to the LCAP. April 2025 Engagement Nights: August 2024, October 2024, November 2024, February 2025, March 2025, April 2025 Community Outreach Parent Events: August 2024, September 2024, October 2024, November 2024, December 2024, February 2025, March 2025 and May 2025. Parents/community members shared information relative to school programs and district functioning during these outreach opportunities. Title I Meeting: September 2024: The district provided information on the availability of Title funding and its uses. This provided an opportunity of the district to gather input from parents on continuing student needs and possible areas of focus on a broader scale, including relating to possible areas within the LCAP. Parent Liaison meetings: August 2024, September 2024, November 2024, December 2024, February 2025, March 2025, May 2025: Specific educational discussion topics are presented, thus providing parents with the opportunity to share important information to further inform on possible areas of need and areas of success. Empathy Interviews: March 2025 & April 2025 involve targeted, one-on-one conversations with a small sample of parents which included parents of Unduplicated Pupils. Parents participated in a Safety and Connectedness Survey: April 2025
Students	5th-grade and 7th-grade students participated in the Safety and Connectedness Survey: April 2025 Empathy Interviews: The staff math focus group conducted individual interviews with Unduplicated students to gather their thoughts and

Educational Partner(s)	Process for Engagement
	feelings related math, including why students are hesitant to participate during math instruction and what it would take to increase their engagement. February 2025
English Learner Advisory Committee (ELAC): This group also represented the English Learner Parent Advisory Committee (ELPAC) for purposes of LCAP development.	ELAC Meetings: Met several times across the school year to discuss progress towards LCAP goals, any suggestions or comments they have for school site council. Reviewed and analyzed specific academic progress for English learners. November 2024, January 2025, March 2025, April 2025, May 2025 Presented the LCAP to the ELAC/ELPAC in May 2025 for input and feedback. The district Superintendent responded in writing, applicable, to input and comment from the ELAC/ELPAC.
SELPA	The district consulted with the area SELPA relative to the addressing of SPED student needs and delivery of services. This informed the district on possible areas to address within the services provided to Unduplicated Pupils on IEPs. Attendance at Special Education Meetings (TCOE DOSE meeting) occurred on: August 2024, October 2024, November 2024, December 2024, February 2025, March 2025, April 2025, and June 2025
Community Partners	Collected input from families and community members related to student needs and safety in March, April, and May 2025. Shared results from local surveys. April 2025 Posted the LCAP for public comment prior to the public hearing June 2025.

Educational Partner(s)	Process for Engagement
	Held a public hearing to solicit recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the LCAP. June 2025

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

In response to the input and feedback gathered from educational partners during the 2024-25 school year, it is clear that there is strong support for the maintenance of the Actions identified below. In response to their input, the following Actions have been added to the 2025-26 LCAP: Goal 1, Action 19 and Goal 2, Action 5.

In response to the literacy and language proficiency needs identified by educational partners, TESD will implement a broad goal for ELA that includes actions to:

Goal 1:

- Provide small group intervention support with instructional aides in ELA to all students including English Learners, Foster Youth, and Low Income Students. (Action 1)
- Provide students with access to technology and resources for student research and learning in English Language Arts 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 (Action 2)
- Provide all students, students with special needs and EL students with ancillary English Language Arts (ELA) materials including leveled books, news magazines, and student workbooks. (Action 3)
- Provide all students and students with special needs and EL students with incentives and awards to recognize and encourage increased achievement in language proficiency and ELA (Action 4)
- Allocate resources for a full-time librarian to enhance student access to books, technology, and assist teachers in implementing the California State Standards (CSS) for English Language Arts. (Action 5)
- Provide a Resource Teacher to facilitate the adoption of a school-wide CSS-centered professional development strategy, aimed at enhancing the achievement of all students. This includes designing and executing a comprehensive intervention program to assist struggling students across the school. Additionally, the Resource Teacher will monitor student progress diligently to prevent any student from falling behind and will work to enhance community outreach efforts.

(Action 6)

- Expand students' cultural horizons, including those with special needs, by offering educational and college readiness field trips and assemblies aimed at enriching their experiences. (Action 7)
- Offer extended summer learning opportunities aimed at addressing academic intervention and remediation for students who require assistance catching up on missed grade level content. Additionally, provide targeted interventions tailored to the specific needs of students with disabilities, foster youth, homeless individuals, and English Learners. (Action 9)
- Provide tutoring services designed to address academic intervention and remediation for students who need assistance in catching up on missed grade-level content. Additionally, offer targeted interventions tailored to the unique needs of students with disabilities, foster youth, homeless individuals, and English Learners. (Action 10)
- Implement web-based programs aimed at improving the academic achievement of disadvantaged students. (Action 11)
- Provide instructional materials and supplies to support classroom activities and enhance supplemental learning opportunities. (Action 12)
- Enhance and expand the variety of library resources available to all students. (Action 13)
- Provide an MTSS Coach to enhance the multi-tiered system of support for students by fostering teacher understanding. (Action 14)
- Employ a STEM enrichment teacher to expedite English Learners' acquisition of oral language fluency, academic vocabulary, and writing proficiency within STEM subject areas. (Action 15)
- Ensure that all students have access to the necessary materials and manipulatives required for their STEM classes. (Action 16)
- Provide professional development in the content area of writing which will support all learners, especially English learners and LTELs. (Action 17)
- Provide reading intervention during the afterschool program focusing on phonological awareness, synthetic phonics, fluency, vocabulary and reading comprehension using air Reading. (Action 18)
- Provide an academic coach with LREBG funds to provide early intervention and literacy support. (Action 19)

Goal 2:

In response to the math proficiency needs identified by educational partners, TESD will implement a broad goal for Math that includes actions to:

- Provide all students and students with special needs with ancillary math materials including manipulatives and supplemental workbooks. (Action 1)
- Provide students with incentives and awards to recognize and encourage increased achievement in math. (Action 2)
- Provide professional development and support in the content area of math. (Action 3)
- Provide Web-based programs to address improving the achievement of disadvantaged students. (Action 4)

-Provide an Academic coach with LREBG funds to provide small group learning support in the area of math for the low and very low students. (Action 5)

Goal 3:

In response to the needs that educational partners identified related to school connectedness, safety, attendance, and suspension rates identified by educational partners, TESD will implement a broad goal that includes actions to:

- Offer students incentives and rewards as a way to acknowledge and motivate them for improved attendance and demonstrate positive character traits. (Action 1)
- Allocate extra hours for School Psychologists to support efforts in enhancing student attendance, reducing chronic absenteeism, and addressing truancy rates. Their involvement will aid in fostering a positive school environment, conducting parent outreach initiatives, and facilitating the implementation of the School Attendance Review Board (SARB) process. (Action 2)
- Provide a Licensed Vocational Nurse (LVN) to aid in addressing student health concerns and conducting outreach to families. (Action 3)
- Allocate additional days for Registered Nurses (RNs) to support student health needs and conduct outreach to families. (Action 4)
- BHS mental health professional services will encompass a range of offerings such as staff and parent trainings, brief mental health support, interim mental health assistance, crisis intervention, support for the School Attendance Review Board (SARB), aid for school staff and classroom management, family outreach, community connections, and support for student groups focusing on social skills, anger management, anti-bullying efforts, social-emotional learning, girls' circles, and mindfulness. (Action 5)
- Allocate additional counseling support specifically tailored for TK-3 students to help improve attendance, reduce chronic absenteeism, and foster a positive school environment. (Action 6)

-Provide a parent liaison that functions as a bridge between the school and the community, working closely to identify needs and connect families with essential services aimed at enhancing our students' lives. Acting as a liaison among

teachers, parents, students, support staff, and the community, she facilitates communication regarding educational programs, services, and student-related matters. Additionally, she assists in coordinating and arranging various programs and services to address the diverse needs of our students. (Action 7)

- Provide a Triage Social Worker (TSS) who collaborates closely with students, parents/caregivers, community partners, and staff to establish a safe, healthy, and nurturing learning atmosphere for all students. The TSS conducts individual or small group sessions with students to offer interim counseling, social/emotional support, and skill development across different domains such as coping mechanisms, social skills, and mindfulness. Furthermore, the TSS is accessible to help families in need by facilitating connections to community resources to address their fundamental requirements. (Action 8)

- Provide Infrastructure/Software ActVnet. Tipton Elementary prioritizes the safety of its students, and as such, school leaders are investing in infrastructure and software to enhance emergency response capabilities. This web-based system will facilitate seamless communication with first responders in case of an emergency. Once deployed, the system will grant law enforcement dispatchers access to the school's camera network, campus maps, and 360-degree images of classrooms. This comprehensive view enables emergency dispatchers to relay critical information swiftly to responding officers, thereby expediting and improving the effectiveness of emergency response efforts. (Action 9)

- Provide 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 10)

-Provide CPR Training for staff to ensure the safety of all students and staff. (Action 11)

- Provide updated door locks with a keyless entry door lock to increase a safer and more secure campus (Action 12)
- Provide training to staff on trauma-informed practices in school and building relationships with challenging students. (Action 13)

Goal 4:

In response to the needs that educational partners identified related to improving the participation and increase learning opportunities for parents, TESD will implement a broad goal that includes actions to:

- Host Student/Parent events that help to create a positive school climate, increase capacity, and solicit community input. (Action 1)

-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. (Action 2)

Goal 5:

In response to the needs that educational partners identified related to improving school facilities, which will assist with the implementation of

a broad range of studies, increase pupil achievement, and help facilitate parental involvement, TESD will implement a broad goal that includes actions to:

- Providing adequate facilities to increase student participation in the music program as well as other VAPA course offerings. Enhancements to school infrastructure encompass, among other things, the modernization of buildings, provision of supplies and equipment, upgrading student desks, and maintaining fields and playgrounds. (Action 1)
- Equip all students with music and theater instruments and apparatus to support their engagement in Visual and Performing Arts (VAPA) activities. (Action 2)
- Provide a school garden serving as an educational space aimed at fostering real-world, hands-on learning experiences for students from kindergarten to eighth grade. This initiative enables students to understand the significance of agriculture and nutrition through outdoor classroom activities. (Action 3)
- Allocate additional hours to transition one part-time custodial staff member into a full-time position. This expansion enables the provision of extra support for student and parent events, funded through the Additional Concentration Grant. (Action 4)
- Provide materials, supplies and equipment needed for enrichment and extracurricular activities which include but are not limited to sports and clubs. (Action 5)
- Provide a Music Teacher. (Action 6)
- Provide supplies essential for a broad range of study, facilitating the elective courses offered. (Action 7)

Goal 6:

In response to the needs that educational partners identified related to maintaining class sizes of 24:1 or less across grades TK-8, TESD will implement a broad goal that includes actions to:

- 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 (Action 1)
- Provide 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) (Action 2)

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	All students will demonstrate growth towards meeting and exceeding standards in English language arts (ELA) as measured by California Assessment of Student Performance and Progress (CAASPP) and local education agency (LEA) assessments. English Learners (ELs) and Long Term English Learners (LTELs) will demonstrate progress towards English language development (ELD) as measured by English Language Proficiency Assessment for California (ELPAC) and LEA assessments.	Broad Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 2: State Standards (Conditions of Learning)
- Priority 4: Pupil Achievement (Pupil Outcomes)
- Priority 7: Course Access (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

This goal was developed through data analysis and input from educational partners. The data analysis of CAASPP indicates a clear need to continue supporting ELA and ELD. The California School Dashboard (Dashboard) reports that all students in grades 3 through 8 performed (-34.5) points from standard on the CAASPP. Dashboard shows that English learner students performed (-44) points from standard on CAASPP. However, low income students performed (-35.2) points from standard, Hispanic students performed (-33.3) points from standard, and 3.3% of English learners maintained ELPI level 4, 34.8% maintained ELPI level, 1, 2L, 2H, 3L, 3H, and 18% decreased at least one ELPI level. Need for support is mirrored in the LEA assessments as described in the measuring and reporting results section below.

During the LCAP development process, educational partner identified the need for instructional support in ELA and ELD, in-class coaching, professional development for leadership and staff in multi-tiered systems of support (MTSS). Assistance for English learner families in supporting students at home and supportive learning environments for foster youth. ELA and EL proficiency will show progress as measured by the metrics identified below.

Low-income students and socioeconomically disadvantaged are used synonymously. Unless otherwise noted, baseline data will be noted for the 2024-2025 data for the year.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	Points from Standard: ELA SBAC (Smarter Balanced Assessment Consortium): ELA Assessment Data Source: Dashboard	Data Year: 2022-2023 - All Students: (-34.5) points from standard - SED: (-35.2) points from standard - English Learner: (-44) points from standard - Hispanic: (-33.3) points from standard	Data Year: 2023-2024 - All Students: (-32) points from standard - SED: (-32.4) points from standard - English Learner: (-38.6) points from standard - Hispanic: (-29.8) points from standard Homeless: (-56.5) points from standard LTELs: (-47.7) points from standard		- All Students: (-14.5) points from standard - SED: (-15.2) points from standard - English Learner: (-14) points from standard - Hispanic: (-13.3) points from standard Homeless: (-51.5) points from standard LTELs: (-42.7) points from standard	- All Students: increased 2.5 points - SED: increased 2.8 points - English Learner: increased 5.4 points - Hispanic: increases 3.5 points

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.2	Percent of 2nd - 8th graders measuring at or above proficiency in reading Data Source: STAR READING	Data Year: 2023-2024 All 2nd-8th All Students: 34% SED: 32% EL: 19% Hispanic: 33% 2nd All Students: 50% SED: 48% EL: 33% Hispanic: 49% 3rd All Students: 51% SED: 50% EL: 32% Hispanic: 51% 4th All Students: 47% SED: 42% EL: 28% Hispanic: 43% 5th All Students: 22% SED: 22% EL: 11% Hispanic: 24% LTEs: 13% 6th All Students: 28% SED: 29% EL: 8%	Data Year 2024-2025 All 2nd-8th All Students: 65% SED: 64% EL: 46% Hispanic: 65% 2nd All Students: 68% SED: 65% EL: 61% Hispanic: 69% 3rd All Students: 57% SED: 56% EL: 41% Hispanic: 57% 4th All Students: 69% SED: 67% EL: 45% Hispanic: 67% 5th All Students: 64% SED: 65% EL: 40% Hispanic: 63% LTEs: 50% 6th All Students: 65% SED: 64%		All 2nd-8th All Students: 44% SED: 42% EL: 39% Hispanic: 43% 2nd All Students: 60% SED: 58% EL: 53% Hispanic: 59% 3rd All Students: 61% SED: 60% EL: 52% Hispanic: 61% 4th All Students: 57% SED: 52% EL: 48% Hispanic: 53% 5th All Students: 32% SED: 32% EL: 31% Hispanic: 34% LTEs: 23% 6th All Students: 38% SED: 39% EL: 28% Hispanic: 39%	All 2nd-8th All Students: +31% SED: +32% EL: +27% Hispanic: +32% 2nd All Students: +18% SED: +17% EL: +28% Hispanic: +20% 3rd All Students: +6% SED: +6% EL: +9% Hispanic: +6% 4th All Students: +22% SED: +25% EL: +17% Hispanic: +24% 5th All Students: +42% SED: +43% EL: +29% Hispanic: +39% LTEs: +37% 6th All Students: +37% SED: +35% EL: +48% Hispanic: +36%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		Hispanic: 29% LTELs: 5% 7th All Students: 33% SED: 33% EL: 11% Hispanic: 34% LTELs: 12% 8th All Students: 17% SED: 17% EL: 0% Hispanic: 17% LTELs: 0%	EL: 56% Hispanic: 65% LTELs: 50% 7th All Students: 58% SED: 58% EL: 44% Hispanic: 58% LTELs: 26% 8th All Students: 71% SED: 70% EL: 38% Hispanic: 73% LTELs: 33%		LTELs: 15% 7th All Students: 43% SED: 43% EL: 31% Hispanic: 44% LTELs: 22% 8th All Students: 27% SED: 27% EL: 20% Hispanic: 27% LTELs: 10%	LTELs: +45% 7th All Students: +25% SED: +25% EL: +33% Hispanic: +24% LTELs: +14% 8th All Students: +54% SED: +53% EL: +38% Hispanic: +56% LTELs: +33%
1.3	Percent measured at or above proficiency Data Source: Developmental Reading Assessment (DRA)	Data Year: 2023-2024 K-2nd Overall: 23% - Kinder- All Students: 4.26% SED: 4.26% Hispanic: 4.55% EL: 2.78% 1st grade- All Students: 22.03% SED: 21.43% Hispanic: 23.21% EL: 15.79% 2nd grade- All Students: 39.58% SED: 36.96%	Data Year: 2024-2025 K-2nd Overall: 43% - Kinder- All Students: 47% SED: 54% Hispanic: 48% EL: 47% 1st grade- All Students: 44% SED: 44% Hispanic: 43% EL: 35%		- Kinder- All Students: 45.0% SED: 45.0% Hispanic: 45.0% EL: 55.0% 1st grade- All Students: 46.0% SED: 46.0% Hispanic: 46.0% EL: 56.0% 2nd grade- All Students: 59.0%	K-2nd Overall: 20% - Kinder- All Students: +42.74% SED: +49.74% Hispanic: +43.45% EL: 42.22% 1st grade- All Students: +21.97% SED: +22.57% Hispanic: +19.79% EL: +19.21% 2nd grade-

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		Hispanic: 38.64% EL: 26.47%	2nd grade- All Students: 39% SED: 34% Hispanic: 39% EL: 29%		SED: 59.0% Hispanic: 59% EL: 65.0%	All Students: -0.58% SED: -2.96% Hispanic: +0.36% EL: +2.56%
1.4	Percent of TK - 8 graders who met or exceeded the standard for writing Data Source: Local Writing Benchmarks	Data Year: 2023-2024 - TK All Students: 55% SED: 47% Hispanic: 50% EL: 46.15% - Kinder All Students: 62.5% SED: 60% Hispanic: 64.44% EL: 59.46% 1st All Students: 62.71% SED: 60% Hispanic: 64.29% EL: 57.89% 2nd All Students: 61.22% SED: 59.57% Hispanic: 60.87% EL: 51.43% 3rd All Students: 55.56% SED: 52.94%	Data Year: 2024-2025 - TK All Students: 68% SED: 67% Hispanic: 68% EL: No Data for 24-25 - Kinder All Students: 81% SED: 83% Hispanic: 82% EL: 83% 1st All Students: 84% SED: 84% Hispanic: 84% EL: 79% 2nd All Students: 60% SED: 57% Hispanic: 59% EL: 53% 3rd		- TK All Students: 65% SED: 57% Hispanic: 60% EL: 65.0% - Kinder All Students: 72.0% SED: 70.0% Hispanic: 74.0% EL: 75.0% 1st All Students: 72.0% SED: 70.0% Hispanic: 74.0% EL: 67.0% 2nd All Students: 77.0% SED: 69% Hispanic: 70.0% EL: 71.0 3rd	- TK All Students: +13% SED: +20% Hispanic: +18% EL: Not a subgroup - Kinder All Students: +18.5% SED: +23% Hispanic: +17.56% EL: +23.54% 1st All Students: +21.29% SED: +24% Hispanic: +19.71% EL: +21.11% 2nd All Students: -1.22% SED: -2.57% Hispanic: -1.87% EL: +1.57%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		Hispanic: 55.77% EL: 34.38% 4th All Students: 42.5% SED: 44.74% Hispanic: 40.42 EL: 37.04% 5th All Students: 36.67% SED: 33.93% Hispanics 36.84% EL: 29.73% LTELs: 37.5% 6th All Students: 48.39% SED: 48.33% Hispanics: 50% EL: 22.22% LTELs: 30% 7th All Students: 55.32% SED: 56.82% Hispanics: 55.56% EL: 36.84% LTELs: 41% 8th All Students: 82.76 % SED: 81.48% Hispanics: 84.91% EL: 52.94% LTELs: 60%	All Students: 77% SED: 77% Hispanic: 77% EL: 72% 4th All Students: 54% SED: 51% Hispanic: 54% EL: 29% 5th All Students: 51% SED: 52% Hispanics 50% EL: 32% LTELs: 50% 6th All Students: 34% SED: 35% Hispanics:34 % EL: 35% LTELs:32 % 7th All Students: 53% SED:52 % Hispanics: 54% EL:43 % LTELs: 50% 8th All Students: 76% SED:74 % Hispanics:77 % EL:44 %		All Students: 65.0% SED: 62.0% Hispanic: 65.0% EL: 54.0% 4th All Students: 52.0% SED: 54.0% Hispanic: 50.0% EL: 57.0% 5th All Students: 46.0% SED: 43.0% Hispanics 46.0% EL: 49.0% LTELs: 47. % 6th All Students: 58.0% SED: 58.0% Hispanics: 60% EL: 42.0% LTELs: 40% 7th All Students: 65.32% SED: 66.0% Hispanics: 65.0% EL: 46.0% LTELs: 51%	3rd All Students: +21.44% SED: +24.06% Hispanic: +21.23% EL: +37.62% 4th All Students: +11.5% SED:+6.26 % Hispanic: +13.58% EL: -8.04% 5th All Students: +14.33% SED: +18.07% Hispanics +13.16% EL: +2.27% LTELs: +12.5% 6th All Students: -14.39% SED: -13.33% Hispanics: -16% EL:+12.78 % LTELs: +2% 7th All Students: -2.32% SED: -4.82% Hispanics: -1.56% EL: +6.16%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			LTEs:40 %		8th All Students: 92.0% SED: 91% Hispanics: 94..0% EL:72.0% LTEs: 70.0%	LTEs: +9% 8th All Students: -6.76 % SED: -7.48% Hispanics: -7.91% EL: -8.94% LTEs: -20%
1.5	Percent of K - 3rd grade students measuring at or above benchmark in DIBELS Reading Assessment Data Source: Acadience	Data Year: 2023-2024 - Kinder All Students: 33% SED: 20% Hispanics: 30% EL: 29% 1st Overall 34% SED: 28% Hispanics:35% EL: 21% 2nd Overall: 47% SED: 48% Hispanics:47% EL:36% 3rd Overall: 49% SED: 48% Hispanics:49% EL: 34.5%	Data Year: 2024-2025 - Kinder All Students: 24% SED:27 % Hispanics: 24% EL:20 % 1st Overall: 26% SED: 26% Hispanics:27% EL:17% 2nd Overall: 40% SED:36 % Hispanics:41% EL:42% 3rd Overall: 33% SED: 31% Hispanics:33% EL: 10%		- Kinder All Students:43% SED: 30% Hispanics: 40% EL: 50% 1st All Students: 44% SED: 38% Hispanics:45% EL: 41% 2nd All Students: 57% SED: 58% Hispanics: 57% EL: 56% 3rd All Students: 59% SED: 58% Hispanics: 69% EL: 55%	- Kinder All Students:-9% SED: +7% Hispanics: -6% EL: -9% 1st Overall -8% SED: -2% Hispanics: -8% EL: -4% 2nd Overall: -7% SED: -12% Hispanics:-6% EL:+6% 3rd Overall: -16% SED: -17% Hispanics:-16% EL: -24.5%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			This metric is being deleted moving forward.			
1.6	Percent of English learners making progress toward English Language Proficiency. Data Source: English Learner Progress Indicator (ELPI) School Dashboard	Data Year: 2022-23 All Students: 47% of English learner made progress towards language proficiency 2023 Dashboard	Data Year: 2023-24 All Students: 49.3% of English learner made progress towards language proficiency 2024 Dashboard LTEs: 77.8% making progress		All Students: 57% of English learner made progress towards language proficiency 2023 Dashboard	There was an increase of 2.3 percentage points No Data to compare with LTEs
1.7	Percent of EL students who are reclassified Data Source: CALPADS	Data Year: 2023-2024 Overall: 10% of EL students were reclassified	Data Year: 2024-2025 Overall: 11% of EL students were reclassified		All Students: 48% of EL students were reclassified	1% difference
1.8	Percent of students receiving instruction aligned to the ELD standards Data Source: ELD Standards Classroom Observations	Data Year: 2023-2024 All Students: 100% receiving instruction aligned to the ELD standards. This is confirmed through the examination of all lesson plans.	Data Year: 2024-2025 All Students: 100% receiving instruction aligned to the ELD standards. This is confirmed through		All Students: 100% receiving instruction aligned to the ELD standards	No difference

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			the examination of all lesson plans.			
1.9	Percent of fully credentialed teachers Data Source: CALPADS Fall 2 submission	Data Year: 2023-2024 96% fully credentialed	Data Year: 2024-2025 96% fully credentialed		100% fully credentialed	No difference
1.10	Percent of Teacher Misassignment Rate Data Source: CALPADS Fall 2 submission	Data Year: 2023-2024 The teacher misassignment rate is 3.6%	Data Year: 2024-2025 The teacher misassignment rate is 1.23%		0% Misassignment	There was a decline by 1.23% of misassignment
1.11	Percent of teacher attrition rate Data Source: AERIES	Data Year: 2023-2024 6.7% teacher attrition rate	Data Year: 2024-2025 7.1% teacher attrition rate		0% teacher attrition rate	0.4% difference
1.12	Percent of students with access to standards aligned materials Data Source: Governing Board's Approval of Resolution Determining that Pupils Have Sufficient Textbooks or Instructional Materials.	Data Year: 2023-2024 100% of students have access to standards aligned materials	Data Year: 2024-2025 100% of students have access to standards aligned materials		100% of students have access to standards aligned materials	No difference

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.13	Percent of Implementation of academic content/performance standards Data Source: Lesson Plans	Data Year: 2023-2024 Through the examination and archiving of lesson plans to maintain 100% implementation of all academic content/performance standards.	Data Year: 2024-2025 Through the examination 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.	No difference
1.14	Percent of pupil access and enrollment in a broad range of study, including both unduplicated and special needs students Data Source: Lesson Plans	Data Year: 2023-2024 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.	Data Year: 2024-2025 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.	No difference
1.15	Percent of intervention students in grades 1-3 measuring at or above proficiency in Star Early Literacy Data Source: Local Assessment	Baseline will be established in 2025-26 Percentage of Grade 1 through 3 intervention students achieving At or Above grade level proficiency	No Data - New Metric		30%	NA

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.16	Percent of K-3 grade measuring at or above proficiency in Star Early Literacy Data Source: Local Assessment	Baseline will be established in 2025-26 Percentage of Grade K through 3 students achieving At or Above grade level proficiency	No Data - New Metric		45%	NA

Goal Analysis [2024-25]

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

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

1.1 Implemented as planned. Provide small group intervention support with instructional aides in ELA to all students, including English Learners, Foster Youth, and Low-Income Students. Provide students with access to technology and resources for student research and learning in English

1.2 Implemented as planned. Language Arts through the purchase and replacement of technology devices, infrastructure upgrades, and an in-house technology support technician and support staff. Provide all English Language Learners students with access to technology and resources for student research and learning.

1.3 Implemented as planned. Provide all students, students with special needs and EL students with ancillary English Language Arts (ELA) materials, including leveled books, news magazines, and student workbooks.

1.4 Implemented as planned. Provide all students and students with special needs and EL students with incentives and awards to recognize and encourage increased achievement in language proficiency and ELA

1.5 Implemented as planned. Allocate resources for a full-time librarian to enhance student access to books, technology, and assist teachers in implementing the California State Standards (CSS) for English Language Arts. (LCFF)

1.6 Implemented as planned. Provide a Resource Teacher to facilitate the adoption of a school-wide CSS-centered professional development strategy, aimed at enhancing the achievement of all students. This includes designing and executing a comprehensive intervention program to assist struggling students across the school. Additionally, the Resource Teacher will monitor student progress diligently to prevent any student from falling behind and will work to enhance community outreach efforts.

1.7 Implemented as planned. Expand students' cultural horizons, including those with special needs, by offering educational and college readiness field trips and assemblies aimed at enriching their experiences.

1.8 Implemented as planned. We are deeply dedicated to recruiting, hiring, and retaining exceptionally skilled personnel, as this significantly impacts the quality of the district's educational offerings, especially for English Learners and Low- Income students. The salary adjustment has contributed to a decrease in teacher turnover, resulting in the retention of highly qualified staff. The success of this initiative will be assessed based on academic achievement metrics related to this objective.

1.9 Implemented as planned. Offer extended summer learning opportunities aimed at addressing academic intervention and remediation for students who require assistance catching up on missed grade-level content. Additionally, provide targeted interventions tailored to the specific needs of students with disabilities, foster youth, homeless individuals, and English Learners

1.10 Implemented as planned. Provide tutoring services designed to address academic intervention and remediation for students who need assistance in catching up on missed grade-level content. Additionally, offer targeted interventions tailored to the unique needs of students with disabilities, foster youth, homeless individuals, and English Learners

1.11 Implemented as planned. Implement web-based programs aimed at improving the academic achievement of disadvantaged students.

1.12 Implemented as planned. Title I funds will be allocated to provide instructional materials and supplies to support classroom activities and enhance supplemental learning opportunities.

1.13 Implemented as planned. Enhance and expand the variety of library resources available to all students. Enhance the multi-tiered system of supports for students by fostering teacher understanding. Substitute coverage will be arranged to facilitate one-on-one support when a coach enters the classroom to assist teachers.

1.14 Implemented as planned Enhance the multi-tiered system of supports for students by fostering teacher understanding. Substitute coverage will be arranged to facilitate one-on-one support when a coach enters the classroom to assist teachers.

1.15 Implemented as planned. Employ a STEM enrichment teacher to expedite English Learners' acquisition of oral language fluency, academic vocabulary, and writing proficiency within STEM subject areas. Ensure that all students have access to the necessary materials and manipulatives required for their STEM classes.

1.16 Implemented as planned. Ensure that all students have access to the necessary materials and manipulatives required for their STEM classes.

1.17 Implemented as planned. Professional Development (PD) will be provided to staff in order to best support the writing needs of English Learners and Long-term English Learners. This PD will enable the delivery of effective writing instruction that assist in accelerating English language acquisition and provide successful English Language Development.

1.18 Implemented as planned. Provide targeted reading intervention during the after-school program using Air Reading.

Successes in Implementation

The district experienced several key successes during the implementation of programs and supports this year:

Student Recognition: Honor roll and Principal's List students were acknowledged with award shirts, which were distributed as part of efforts to recognize academic achievement as well as field trip.

Instructional Support & Interventions: The master schedule ensured that instructional aides consistently met with students daily, providing equitable access to intervention minutes. In times of staffing shortages, intervention groups were strategically combined to maintain instructional consistency. Progress monitoring data guided decisions regarding student entry and exit from intervention groups.

Instructional Coaching: A new instructional coach provided targeted reading intervention support to students. The resource teacher and MTSS coach collaborated to maintain and analyze student data using multiple data systems.

Technology Integration: The district provided 1:1 Chromebooks for grades 2–5, 2:1 devices for grades 6–8, and six iPads per classroom for grades K–1. These tools supported access to adaptive web-based programs that tailored instruction to individual student needs.

Summer School: The summer program included interactive, web-based learning activities and 95% Group reading intervention, primarily serving unduplicated students recommended by their teachers. This extended learning opportunity promoted skill development and academic confidence.

Data-Driven Decision Making: Students had access to tools for monitoring their own academic progress. Teachers were able to identify the need for Tier 2 interventions in real time and promptly submitted support requests through the district's communication system. The MTSS team used flexible grouping to provide responsive, targeted support.

STEM & Enrichment: A full-time STEM teacher provided weekly instruction to students in grades K–5. Hands-on STEM materials were purchased to enhance student engagement. Grade-level enrichment included diverse field trips and activities:

K–2: Local farm visits, the planetarium, zoo, on-campus activities with Ford Farms, and Cranium Company enrichment.

3rd–5th: Trips to Mooney Grove, a Gold Rush experience, Cranium Company enrichment, Fox Theater in Visalia for Music and young People's Concert, SCICON (day trip for 5th), Harvest Bowl at Bowlero, and the Rose Bowl Game.

6th–8th: SCICON (overnight for 6th), college and agricultural site visits, and a Universal Studios trip for 8th grade.

Electives: Drama students attended two local theatrical performances. Multiple grade levels engaged with Fresno State's Physics Outreach Program.

Library & Literacy: A full-time librarian throughout the school year enabled the purchase of new books and materials, increasing student engagement in reading. Supplemental materials funded through Title I included the 95% Group Phonics program to strengthen K–3 literacy, and new Scholastic guided reading books to replace lost or damaged copies.

Staff Retention: Competitive salary increases contributed to a low staff attrition rate, supporting continuity in instruction and student care.

Supplemental Programs: Additional web-based learning platforms such as Nearpod, Acadience, and IXL were purchased with Title I funds to enhance instruction and student practice.

Challenges in Implementation

The passing of a long-standing, highly valued paraprofessional significantly impacted the delivery of intervention services and instructional support for newcomer students.

A lack of foundational reading skills contributed to decreased student engagement in both reading and writing.

Although enrichment opportunities were offered across grade levels, 7th grade did not participate in a field trip this year.

There was an increase in both certificated and classified staff absences, which affected the continuity of instruction and student support.

A limited number of certificated staff were available to provide after-school tutoring services, reducing extended learning opportunities.

The MTSS (Multi-Tiered System of Supports) focus this year centered primarily on instructional practices. However, a shift is needed to prioritize tiered behavior interventions. This will be a key area of focus for the upcoming school year.

Air Reading offered two 10-week sessions of after-school intervention to support students' reading development. Attendance, however, was inconsistent. Many students were frequently absent, and some parents opted out of the program due to conflicts with homework time in the after-school program or because their child was unwilling to participate, and parents did not enforce participation.

Among the 20 students enrolled, attendance rates varied significantly, ranging from 0% to 97%. Students with high attendance (over 85%) attended an average of 35 out of 38 sessions, maintained a 91% attendance rate, and showed notable academic progress. This group increased their average Words Correct Per Minute (WCPM) from 43 to 98 and mastered an average of 41 phonics and morphology skills.

In comparison, when looking at all participating students, the average attendance rate fell to 60%, with an average of 23 sessions attended. These students saw a smaller increase in WCPM, from 48 to 80, and mastered an average of 25 skills.

The data clearly demonstrates that students who attended more consistently made greater gains in reading fluency and foundational literacy skills, highlighting the critical role of regular participation in intervention programs.

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.

Action 1.1 The expenditures were overbudgeted. The budget initially allocated funds for the salaries of existing staff. However, the district did not replace a staff member who passed away suddenly.

Action 1.2 The expenditures were underbudgeted for this action. This district had additional costs for technology than expected.

Action 1.3 The expenditures were overbudgeted. The anticipated costs needed for the action were less than expected. This will be adjusted moving forward.

Action 1.4 The expenditures were underbudgeted for this action. The cost of the awards/incentives was more than expected.

Action 1.6 The expenditures were underbudgeted for this action. This was due to a change in teacher personnel.

Action 1.7 The expenditures were overbudgeted. One grade level did not go on a field trip. The cost of going on the trips was less than expected.

Action 1.10 The expenditures were overbudgeted. This was due to fewer staff offering tutoring support.

Action 1.12 The expenditures were overbudgeted. Fewer materials were purchased than anticipated.

Action 1.11 The expenditures were underbudgeted for this action. The cost of the web-based programs was more than expected from the initial quotes.

Action 1.16 The expenditures were overbudgeted. The anticipated costs needed for the action were less than expected.

Action 1.17 The expenditures were underbudgeted. The Professional Development costs were more than expected.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Actions 1.1, 1.4, 1.6, 1.10, 1.12, 1.14, and 1.18 were shown to be effective, as demonstrated by several key academic outcomes. On the CAASPP ELA assessment, students moved 2.5 points closer to meeting the standard. STAR Reading results indicated a 31% overall increase in student proficiency. Additionally, award shirts for Honor Roll and Principal's List students were purchased and distributed, reinforcing recognition of academic achievement. STAR Reading scores improved across all grade levels, with 8th grade demonstrating the most significant growth—All Students improved by 54 percentage points, and Hispanic students by 56 points. Writing proficiency also showed notable gains in grades TK–3, especially among English Learners and Socioeconomically Disadvantaged students. On the DRA

Reading assessment, Kindergarten showed the most dramatic progress, with gains exceeding 40 percentage points across all subgroups. These outcomes highlight the effectiveness of early literacy initiatives and targeted instructional supports.

Actions 1.2, 1.9, and 1.11 have demonstrated effectiveness in supporting student progress toward academic and language proficiency goals. The District implemented a 1:1 Chromebook ratio for students in grades 2–5, a 2:1 ratio for grades 6–8, and provided six iPads per classroom for grades TK–1. This access to technology enabled the use of web-based programs that deliver differentiated instruction aligned to students' individual learning needs. Technology was also a key component of the summer school program, which served unduplicated students identified for additional academic support. Through programs like Math Expressions and 95% Group reading intervention, students engaged in interactive digital activities that helped strengthen foundational skills and boost confidence. These web-based learning tools also contributed to students' development of essential 21st-century skills while reinforcing core content knowledge. To further enhance instructional delivery, the District invested in additional digital platforms, including Nearpod, Acadience, and IXL, which provided teachers with tools to monitor student progress and tailor instruction more effectively. These efforts have contributed to meaningful academic gains: 49.3% of English learners made progress toward language proficiency. According to the 2024 CA Dashboard, English learners scored 38.6 points below standard on CAASPP, while low-income students scored 32.4 points below and Hispanic students scored 29.8 points below. 1.4% of English learners maintained ELPI Level 4, and 11% were reclassified. 64% of TK–8 students met or exceeded the standard for writing. 43% of K–2 students reached or exceeded proficiency on the Developmental Reading Assessment (DRA) by the end of the year. These outcomes reflect the positive impact of targeted actions and the integration of technology in advancing student learning and closing achievement gaps.

Action 1.17 noted to be effective based on the following outcomes: 52% of K-8th grade EL students who met or exceeded the standard for writing.

Action 1.3 included the purchase of Rigby guided reading books, however, staff was not yet accessing the materials on a regular basis. Effectiveness is noted with Read Live as students on IEPs have met their annual reading goals and improved in the area of reading fluency.

Actions 1.5, 1.13, and 1.15 proved to be effective in supporting student literacy and engagement. All students participated in weekly library visits, where they were able to check out books and explore a wide range of reading materials and technology resources. For TK–2nd grade students, the librarian conducted read-aloud sessions during their library time, fostering early literacy skills. In addition to scheduled class visits, the library remained open before school and during recess, contributing to increased circulation of books and media. Over the course of the school year, 15,815 books were checked out across 609 classroom visits. Furthermore, 743 new items were added to the library's collection for the 2024–2025 school year. Students also had access to web-based academic programs from library computers. To further promote reading, the librarian launched a book club in January for interested 6th and 7th grade students. Nine students participated, beginning with *Harry Potter and the Sorcerer's Stone* as their first book. For their second book, students selected titles of their choice. Club meetings included book-related activities, trivia, and a Jeopardy-style game based on *Harry Potter*, with students divided into three teams by drawing numbers. The school also held two week-long book fairs, offering students, parents, and staff the opportunity to purchase books and promote literacy beyond the classroom. Additional literacy events included participation in the California Young Reader Medal voting for TK–3rd grade students. During Read Across America Week, guest reader Mr. Van Beek visited and read to students in grades TK–5. Student surveys indicate 100% of students have enjoyed and benefited from participating in a book club. Based on teacher feedback, students have enjoyed the read-aloud sessions and appreciated having access to the library before school, during breaks, and after school. Community members have expressed appreciation for the multiple book fairs, which provide students, especially those who may not otherwise have the

opportunity—with access to books. According to the 2024 CA School Dashboard, English Learners scored 38.6 points below the standard on the CAASPP. In comparison, low-income students scored 32.4 points below standard, and Hispanic students scored 29.8 points below. Additionally, 1.4% of English Learners maintained an ELPI Level 4, and 11% were reclassified as fluent English proficient. 43% of K-2 students measured at or above proficiency in DRA for End of Year. Student participated in. Accordingly, the STEM enrichment teacher has improved English Learners' acquisition of oral language fluency, academic vocabulary, and writing proficiency within STEM subject areas. Notable progress was observed among English Learners, with a 2.1% increase and 49.3% of students making progress toward language proficiency—placing them in the "Green" performance category. Long-Term English Learners (LTELs) showed an even greater increase of 2.8%, with 78.8% making progress, which placed them in the "Blue" category. These results reflect continued advancement toward language proficiency for both groups.

Action 1.8 showed to be effective in reading and writing. Recruiting, hiring, and keeping highly qualified staff helped the students surpass the writing goal of 64% of Tk-8 grade measured at or above grade level. 2nd- 8th grade measured 65% at or above grade level on STAR Reading.

Actions 1.15 and 1.16 showed to be effective. All students K-5th attended a STEM class weekly. These classes allowed students multiple opportunities to be able to use oral language skills and to write about their experiences as demonstrated by the local writing benchmark showing 64% of students at or above grade level.

Action 1.7 showed to be effective as shown by all grade levels, with the exception of seventh grade, went on a field trip or had an enrichment experience on campus. Per classroom teachers feedback, the outcomes from student participation in field trip activities manifested in their ability to make learning connections to classroom lessons and provided a increased understanding of classroom content learning. Local assessment data supports the positive impact of these enrichment opportunities: 65% of students in grades 2–8 scored at or above grade level on the STAR Reading assessment. 64% of TK–8 students met or exceeded the standard for writing. 43% of K–2 students reached or exceeded proficiency on the Developmental Reading Assessment (DRA) by the end of the year. In English Language Arts (ELA), the district maintained performance with a gain of 2.6 points on the California Dashboard, remaining in the “Orange” performance level at 32 points below standard. These results highlight the effectiveness of providing students with real-world learning opportunities that reinforce classroom instruction and contribute to measurable academic progress.

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

A new action has been added: 1.19 – Academic Instructional Coach.
LREBG Action: Provide early intervention and literacy support.

New Metric 1.15 – Percentage of 1st-3rd grade intervention students scoring at or above proficiency in Star Early Literacy. This has been added to track effectiveness of intervention on student progress related to Action 1.19.

New Metric 1.16 - Percentage of K-3rd grade students scoring at or above proficiency in Star Early Literacy will be measured in lieu of deleted Metric 1.5, as this will be a more effective measure of academic progress.

Baseline data for these metrics will be established during the 2025–2026 school year.
Metric 1.1 data will include Homeless and LTELs.
Metric 1.3 will now include 3rd-5th grade in DRA Assessments for the 2025-2026 school year.
Metric 1.5 will omit the implementation of the DIBELS Reading Assessment due to the inconsistent results.

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.

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)	\$497,756.00	Yes
1.2	Technology and Resources	Provide students with access to technology and resources for student research and learning in English Language Arts 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)	\$243,803.11	Yes
1.3	ELA Materials: Books and Supplies	Provide all students, students with special needs and EL students with ancillary English Language Arts (ELA) materials including leveled books, news magazines, and student workbooks.	\$18,000.00	Yes
1.4	Awards/Incentives	Provide all students and students with special needs and EL students with incentives and awards to recognize and encourage increased achievement in language proficiency and ELA. (LCFF)	\$5,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.5	Librarian	Allocate resources for a full-time librarian to enhance student access to books, technology, and assist teachers in implementing the California State Standards (CSS) for English Language Arts. (LCFF)	\$101,770.00	Yes
1.6	Resource Teacher	Provide a Resource Teacher to facilitate the adoption of a school-wide CSS-centered professional development strategy, aimed at enhancing the achievement of all students. This includes designing and executing a comprehensive intervention program to assist struggling students across the school. Additionally, the Resource Teacher will monitor student progress diligently to prevent any student from falling behind and will work to enhance community outreach efforts. (LCFF/Title I, Title II)	\$176,298.00	Yes
1.7	Field Trips	Expand students' cultural horizons, including those with special needs, by offering educational and college readiness field trips and assemblies aimed at enriching their experiences.	\$28,000.00	Yes
1.8	Salary Increase	We are deeply dedicated to recruiting, hiring, and retaining exceptionally skilled personnel, as this significantly impacts the quality of the district's educational offerings, especially for English Learners and Low-Income students. The salary adjustment has contributed to a decrease in teacher turnover, resulting in the retention of highly qualified staff. The success of this initiative will be assessed based on academic achievement metrics related to this objective.	\$125,000.00	Yes
1.9	Summer School	Offer extended summer learning opportunities aimed at addressing academic intervention and remediation for students who require assistance catching up on missed grade-level content. Additionally, provide targeted interventions tailored to the specific needs of students with disabilities, foster youth, homeless individuals, and English Learners. (ELO-P)	\$114,900.00	No

Action #	Title	Description	Total Funds	Contributing
1.10	Tutoring	Provide tutoring services designed to address academic intervention and remediation for students who need assistance in catching up on missed grade-level content. Additionally, offer targeted interventions tailored to the unique needs of students with disabilities, foster youth, homeless individuals, and English Learners. (ELO-P)	\$25,000.00	No
1.11	Web-Based Programs	Implement web-based programs aimed at improving the academic achievement of disadvantaged students. (LCFF)	\$15,000.00	Yes
1.12	Materials	Title I funds will be allocated to provide instructional materials and supplies to support classroom activities and enhance supplemental learning opportunities.	\$1,500.00	No
1.13	Library Books and Materials	Enhance and expand the variety of library resources available to all students.	\$13,000.00	Yes
1.14	MTSS Coach	Enhance the multi-tiered system of supports for students by fostering teacher understanding. Substitute coverage will be arranged to facilitate one-on-one support when a coach enters the classroom to assist teachers.	\$6,675.00	Yes
1.15	STEM Enrichment Teacher	Employ a STEM enrichment teacher to expedite English Learners' acquisition of oral language fluency, academic vocabulary, and writing proficiency within STEM subject areas.	\$141,000.00	Yes
1.16	Materials and Supplies	Ensure that all students have access to the necessary materials and manipulatives required for their STEM classes.	\$1,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.17	Writing Professional Development to support ELs & LTELs	Professional Development (PD) will be provided to staff in order to best support the writing needs of English Learners and Long-term English Learners. This PD will enable the delivery of effective writing instruction that assist in accelerating English language acquisition and provide successful English Language Development.	\$6,865.00	Yes
1.18	Reading Intervention	Provide targeted reading intervention during the after school program using Air Reading. (ELOP)	\$30,000.00	No
1.19	Academic Instructional Coach	LREBG Action: Provide early intervention and literacy support. The needs assessment confirmed the findings from the 2024 Dashboard regarding ELA performance levels. A review of state and local data identified low proficiency among Homeless students, Long-Term English Learners, and Socioeconomically Disadvantaged students. To address these gaps, this initiative focuses on providing small-group learning support with targeted instructional interventions to assist struggling students. Progress will be measured through ongoing monitoring and benchmark assessments. This action aligns with the allowable use of funds to support early intervention and literacy programs for students up to third grade, as well as to facilitate progress monitoring, benchmark assessments, and small-group instruction delivered by certificated staff. Research shows that strong early literacy skills are a key predictor of long-term academic success, with students who read proficiently by third grade more likely to excel in later grades and graduate high school. Early intervention is essential, as targeted support significantly improves reading skills and prevents long-term academic struggles. Effective literacy instruction includes phonemic awareness, phonics, vocabulary development, fluency, and comprehension, all of which are crucial for reading success. To address these needs, we will provide targeted literacy interventions through small-group and one-on-one instruction using	\$85,992.00	No

Action #	Title	Description	Total Funds	Contributing
		research-based strategies. Our approach will include structured early intervention programs, progress monitoring, and benchmark assessments to ensure students receive the necessary support to build a strong literacy foundation. Metric 1.15 LREBG Funds: \$85,992		

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	All students will demonstrate growth towards meeting and exceeding standards in mathematics as measured by California Assessment of Student Performance and Progress (CAASPP) and local education agency (LEA) assessments.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning) Priority 2: State Standards (Conditions of Learning) Priority 4: Pupil Achievement (Pupil Outcomes) Priority 7: Course Access (Conditions of Learning) Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

This goal was developed through data analysis and input from educational partners. The data analysis of CAASPP indicates a clear need to continue supporting mathematics. The California School Dashboard (Dashboard) reports that all students in grades 3 through 8 performed (-64.3) points from standard on the CAASPP. Dashboard shows that English learner students performed (-71) points from standard on CAASPP. However, low income students performed (-65.2) points from standard, and 3.3% of English learners maintained ELPI level 4, 34.8% maintained ELPI level, 1, 2L, 2H, 3L, 3H, and 18% decreased at least one ELPI level. Need for support is mirrored in the Math assessments as described in the measuring and reporting results section below. During the LCAP development process, educational partner identified the need for instructional support in mathematics, in-class coaching, professional development for leadership and staff in multi-tiered systems of support (MTSS). Low-income students and socioeconomically disadvantaged are used synonymously. Unless otherwise noted, baseline data will be noted for the 2024-2025 data for the year.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Points from Standard: Math Data Source: Dashboard	Data Year: 2022-2023 • All Students: (-64.3) points from standard • SED: (-65.2) points from standard • English Learner: (-71) points from standard • Hispanic: (-62.9) points from standard	Data Year: 2023-2024 • All Students: (-67.8) points from standard • SED: (-69.6) points from standard • English Learner: (-73.5) points from standard • Hispanic: (-66.2) points from standard Homeless: (-96.2) points from standard LTELs: (-107) points from standard		• All Students: (-44.3) points from standard • SED: (-45.2) points from standard • English Learner: (-51) points from standard • Hispanic: (-42.9) points from standard Homeless: (-90.2) points from standard LTELs: (-97) points from standard	• All Students: decreased 3.5 points • SED: decreased 4.4 points • English Learner: decreased 2.5 points • Hispanic: decreased 3.3 points

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.2	Percent of 2nd - 8th graders measuring at or above proficiency in math Data Source: STAR MATH	Data Year: 2023-2024 All 2nd-8th All students: 51% SED 50% EL: 41% Hispanic: 51% LTELs: 24% 2nd All students: 60% SED: 59% EL: 47% Hispanic: 60% 3rd All students: 75% SED: 66% EL: 53% Hispanic: 68% 4th All students: 57% SED: 63% EL: 58% Hispanic: 59% 5th All students: 40% SED: 31% EL: 32% Hispanic: 38% LTELs: 25% 6th All students: 31% SED: 32%	Data Year: 2024-2025 All 2nd-8th All students: 56% SED 59% EL: 43% Hispanic: 61% LTELs: 44% 2nd All students: 38% SED: 32% EL: 30% Hispanic: 40% 3rd All students: 59% SED: 58% EL: 48% Hispanic: 59% 4th All students: 73% SED: 71% EL: 48% Hispanic: 72% 5th All students: 35% SED: 61% EL: 47% Hispanic: 62% LTELs: 50% 6th		All 2nd-8th All students: 61% SED 60% EL: 51% Hispanic: 61% LTELs: 34% 2nd All students: 70% SED: 69% EL: 57% Hispanic: 70% 3rd All students: 85% SED: 76% EL: 63% Hispanic: 78% 4th All students: 67% SED: 73% EL: 68% Hispanic: 69% 5th All students: 50% SED: 41% EL: 42% Hispanic: 48% LTELs: 35% 6th All students: 41% SED: 42% EL: 25% Hispanic: 40%	All 2nd-8th All students: +5% SED +9% EL: +2% Hispanic: +10% LTELs: +20% 2nd All students: -22% SED: -27% EL: -17% Hispanic: -20% 3rd All students: -16% SED: -8% EL: -5% Hispanic: -9% 4th All students: +16% SED: +8% EL: -10% Hispanic: +13% 5th All students: -5% SED: +30% EL: +15% Hispanic: +24% LTELs: +25% 6th All students: +31% SED: +32% EL: +50% Hispanic: +33%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		EL: 15% Hispanic: 30% LTELs: 14% 7th All students: 49% SED: 61% EL: 28% Hispanic: 49% LTELs: 29% 8th All students: 55% SED: 69% EL: 24% Hispanic: 55% LTELs: 33%	All students: 62% SED: 64% EL: 65% Hispanic: 63% LTELs: 57% 7th All students: 56% SED: 56% EL: 19% Hispanic: 61% LTELs: 26 % 8th All students: 71% SED: 70% EL: 44% Hispanic: 73% LTELs: 42%		LTELs: 24% 7th All students: 59% SED: 71% EL: 38% Hispanic: 59% LTELs: 39% 8th All students: 65% SED: 79% EL: 34% Hispanic: 65% LTELs: 43%	LTELs: +43% 7th All students: +7% SED: -5% EL: -9% Hispanic: +12% LTELs: -3% 8th All students: +16% SED: +1% EL: +20% Hispanic: +18% LTELs: +9%
2.3	Percent of students who met or exceeded standard on the TESD Benchmark Data Source: Local math benchmark	Data Year: 2023-2024 - K- All students: 64.58% SED: 65.22% EL: 67.57% Hispanic: 62.22% 1st- All students: 67.24% SED: 64.81% EL: 59.46% Hispanic: 67.86% 2nd- All students: 89.36% SED: 88.89%	Data Year: 2024-2025 - K- All students: 45% SED: 49% EL: 35% Hispanic: 46% 1st- All students: 71% SED: 70 % EL: 62% Hispanic: 70% 2nd-		- K- All students: 74.58% SED: 75.22% EL: 77.57% Hispanic: 72.22% 1st- All students: 77.24% SED: 74.81% EL: 69.46% Hispanic: 77.86% 2nd-	K- All students: -19.58% SED: -16.22% EL: -32.57% Hispanic: -16.22% 1st- All students: +3.76% SED: +5.19% EL: +2.54 % Hispanic: +2.14% 2nd- All students: -40.36%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		EL:87.88% Hispanic: 88.64% 3rd- All students: 65.22% SED: 62.79% EL: 58.62% Hispanic: 68.18% 4th- All students: 40.54% SED: 40% EL: 44% Hispanic: 35.29% 5th- All students: 8.93% SED: 9.43% EL: 11.11% Hispanic: 9.26% LTELs: 13% 6th- All students: 15.51% SED: 16.07% EL: 8% Hispanic: 16.98% LTELs: 10% 7th- All students: 23.81% SED: 20.51% EL: 11.11% Hispanic: 23.81% LTELs: 5.88% 8th-	All students: 49% SED: 45% EL:39% Hispanic: 47% 3rd- All students: 71% SED:71 % EL: 64% Hispanic: 71% 4th- All students: 33% SED: 31% EL: 14% Hispanic:34 % 5th- All students: 14% SED: 15% EL:5 % Hispanic: 15% LTELs: 0% 6th- All students: 35% SED: 35% EL: 36% Hispanic:35 % LTELs: 39% 7th- All students: 9% SED: 9% EL: 0% Hispanic: 9%		All students: 94% SED: 93% EL:92% Hispanic: 93% 3rd- All students: 75.22% SED: 72.79% EL: 68.62% Hispanic: 78.18% 4th- All students: 50.54% SED: 50% EL: 54% Hispanic: 45.29% 5th- All students: 18.93% SED: 19.43% EL: 21.11% Hispanic: 19.26% LTELs: 23% 6th- All students: 25.51% SED: 26.07% EL: 81% Hispanic: 26.98% LTELs: 20% 7th-	SED: -43.89% EL: -48.88% Hispanic: -41.64% 3rd- All students: +5.78% SED: +8.21% EL: +5.38% Hispanic: +2.82% 4th- All students: -7.54% SED: -9% EL: -30% Hispanic: -1.29% 5th- All students: +5.07% SED: +5.57% EL: -6.11% Hispanic: +5.74% LTELs: -13% 6th- All students: +19.49% SED: +18.93% EL: +28% Hispanic: +18.02% LTELs: +29% 7th- All students: -14.81%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		All students: 26.53% SED: 23.91% EL: 7.14% Hispanic: 26.67% LTELs: 6.67%	LTELs: 0% • 8th- All students: 27% SED: 46% EL: 7% Hispanic: 27% LTELs: 0%		All students: 33.81% SED: 30.51% EL: 21.11% Hispanic: 33.81% LTELs:15.88% • 8th- All students: 36.53% SED: 33.91% EL: 17.14% Hispanic: 36.67% LTELs:16.67%	SED: -11.51% EL: -11.11% Hispanic: -14.81% LTELs:-5.88 % • 8th- All students: +0.47% SED: +22.09% EL:-0.14 % Hispanic: +0.33 % LTELs:-6.67 %
2.4	Percent of fully credentialed Teachers Data Source: CALPADS Fall 2 submission	Data Year: 2023-2024 96% fully credentialed	Data Year: 2024-2025 96% fully credentialed		100% fully credentialed	No difference
2.5	Percent of Teacher Misassignment Rate Data Source: CALPADS Fall 2 submission	Data Year: 2023-2024 The teacher misassignment rate is 3.6%	Data Year: 2024-2025 The teacher misassignment rate is 1.23 %		0% Misassignment	There was a decline by 1.23% of misassignment
2.6	Percent of teacher attrition rate Data Source: AERIES	Data Year: 2023-2024 The teacher attrition rate for 6.7%	Data Year: 2024-2025 10% teacher attrition rate		0% teacher attrition rate	There is a 3% difference.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.7	Percent of students with access to standards aligned materials Data Source: Governing Board's Approval of Resolution Determining that Pupils Have Sufficient Textbooks or Instructional Materials.	Data Year: 2023-2024 100% of students have access to standards aligned materials	Data Year: 2024-2025 100% of students have access to standards aligned materials		100% of students have access to standards aligned materials	No difference
2.8	Percent of Implementation of academic content/performance standards Data Source: Lesson Plans	Data Year: 2023-2024 Through the examination and archiving of lesson plans to maintain 100% implementation of all academic content/performance standards.	Data Year: 2024-2025 Through the examination 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.	No difference
2.9	Percent of pupil access and enrollment in a broad range of study, including both unduplicated and special needs students Data Source: Lesson Plans	Data Year: 2023-2024 100% of unduplicated and special needs students were enrolled in a broad range of study. This is confirmed through the examination of all lesson	Data Year: 2024-2025 100% of unduplicated and special needs students were enrolled in a broad range of study. This is confirmed through the		100% of unduplicated and special needs students were enrolled in a broad range of study. This is confirmed through the examination of all lesson	No difference

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			examination of all lesson			

Goal Analysis [2024-25]

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

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

- 2.1 Implemented as planned. Provide all students and students with special needs with ancillary math materials including manipulatives and supplemental workbooks.
- 2.2 Implemented as planned. Provide students with incentives and awards to recognize and encourage increased achievement in math.
- 2.3 Implemented as planned. Math support with Tulare County Office of Education Consultant and sub coverage will be provided for teachers to attend professional development training on and off campus.
- 2.4 Implemented as planned. Web-based programs to address improving achievement of disadvantaged students.

Successes in Implementation

Student Recognition: Honor Roll and Principal's List students were celebrated with award shirts and a special field trip, highlighting academic achievement and promoting a culture of excellence.

Professional Development: Support from the Tulare County Office of Education (TCOE) has positively impacted math instruction through targeted professional development. The web based programs have given students an engaging learning modality which facilitates concurrently building 21st century skills and building knowledge of the content area. Students had access to progress monitoring their own learning and academic achievement.

Challenges

Staffing Limitations: A shortage of available certificated staff limited the school's ability to offer after-school math tutoring, reducing extended learning opportunities for students.

Curriculum Adoption Delay: The school's efforts to adopt a new math curriculum have been put on hold due to the state's delay in releasing an approved list of math programs.

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.

- 2.1 The expenditures were overbudgeted. The respected materials and supplies were much smaller than anticipated. This will be adjusted for 25-26.
- 2.3 The expenditures were underbudgeted. The cost was more than expected, along with a group of teachers and administrators participating in Differentiated Assistance for math with the Tulare County Office of Education.

2.4 The expenditures were underbudgeted. The cost of the web-based programs was more than expected. This will be adjusted for 25-26.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Actions 2.1, 2.2, 2.3, and 2.4 have proven to be effective, as demonstrated by notable student achievement outcomes. Significant gains were observed in grades 5–8 on the STAR Math assessment, particularly among key student groups: 6th-grade English Learners improved by 50%, and Long-Term English Learners by 43%. In 5th grade, Socioeconomically Disadvantaged students increased by 30%, and Hispanic students by 24%. Additionally, 8th grade students showed strong progress, with All Students improving by 16% and Hispanic students by 18%. The greatest overall growth occurred in 6th grade across all student groups, including a 28% gain for English Learners and 29% for Long-Term English Learners. Similarly, 5th and 8th-grade Socioeconomically Disadvantaged students demonstrated marked improvement, and 3rd-grade students showed growth across all subgroups on the Local Math Benchmark. To promote academic achievement and student motivation, award shirts were purchased and presented to Honor Roll and Principal’s List students during awards assemblies. Technology continues to support differentiated instruction, with students using web-based programs tailored to their individual learning needs. Teachers reported that the math professional development sessions were highly beneficial and expressed interest in continuing this support in the upcoming school year.

Challenges

There was a slight decline in the state test scores (CAASPP). This will continue to be a focus for the upcoming school year, along with increased professional development in the Areas of Math.

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

A new action has been added: 2.5 - Academic Instructional Coach.
LREBG Action: Provide small group learning support in the area of math for the low and very low students.
Metric 2.1 will include Homeless and LTELs.

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.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Math Materials: Books and Supplies	Provide all students and students with special needs with ancillary math materials including manipulatives and supplemental workbooks	\$5,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.2	Awards/Incentives	Provide students with incentives and awards to recognize and encourage increased achievement in math. (LCFF)	\$5,000.00	Yes
2.3	Professional Development	Math support with Tulare County Office of Education Consultant and sub coverage will be provided for teachers to attend professional development training on and off campus. This Action is in alignment and addresses the work underway as part of the Technical Assistance (Differentiated Assistance) process.	\$18,830.00	No
2.4	Web-Based Programs	Web-based programs to address improving achievement of disadvantaged students (LCFF)	\$5,000.00	Yes
2.5	Academic Instructional Coach	LREBG Action: Provide small group learning support in the area of math for the low and very low students. The needs assessment confirmed the findings from the 2024 Dashboard regarding Math performance levels. A review of state and local data revealed low Math proficiency among English Learners, Hispanic students, and Socioeconomically Disadvantaged students, with even lower proficiency among Homeless and Long-Term English Learners. This initiative focuses on providing small-group learning support in Math for these high-need student groups. Additional resources, including classified or certificated staff, will be allocated in accordance with allowable funding to offer targeted academic services, such as diagnostic assessments, progress monitoring, and benchmark evaluations. Research shows that students who participate in individual or small-group interventions with targeted support to address skill gaps develop a stronger foundation in math. This initiative will provide focused math support using research-based strategies, including hands-on, instructional learning, to	\$85,992.00	No

Action #	Title	Description	Total Funds	Contributing
		enhance student understanding and skill development. By implementing small-group interventions, students will receive personalized instruction that reinforces key math concepts, builds confidence, and improves overall proficiency. Resources, including classified or certificated staff, will be allocated in alignment with allowable funding to support these efforts through diagnostic assessments, progress monitoring, and benchmark evaluations. Metric 2.3 LREBG Funds: \$85,992		

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	Enhancing the atmosphere within the school environment, concurrently boosting student attendance, reducing chronic absenteeism and suspension rates and ensuring a safe and secure campus.	Broad Goal

State Priorities addressed by this goal.

Priority 3: Parental Involvement (Engagement) Priority 5: Pupil Engagement (Engagement) Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

This goal was developed through data analysis and input from educational partners. Chronic absenteeism is a significant area requiring improvement, with the dashboard indicator revealing that 19.4% of students are chronically absent, missing 10% or more of the school year. Specifically, English learners, Hispanics, students with socio-economic disadvantages (SED), and our homeless population exhibit high rates of chronic absenteeism at 19.7%, 19.5%, 20.2%, and 25.7% respectively. This absenteeism not only affects academic performance but also impacts student attitudes and behaviors. As TESD maintains its focus on learning recovery, it is imperative to decrease chronic absenteeism and improve attendance. The TESD community and educational partners have prioritized campus safety as essential for enabling students to concentrate on their attendance. It also ensures a secure environment for both adults and students to foster social and emotional well-being in a fair learning environment. After examining the red indicators on the Dashboard at the LEA level, the LEA completed a needs assessment to determine the root cause for increased suspensions. Overall 5.7% of all students were suspended at least one day. This was an increase of 2.2% from the previous year. 5.4% of English learners were suspended at least one day. 5.1% of Hispanics and 5.7% of Socioeconomically disadvantaged were suspended at least one day.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	Attendance Rate Data Source: CALPADS	Data year: 2022-2023 All students- 95.67% SED- 90.21% Hispanic- 90.77%	Data Year: 2024-2025 Attendance at P2 Reporting All Students: 95.17%		Attendance at P2 Reporting All Students: 95%	All students - Increase of 1.17 percentage points

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		Correction: The 2022-23 data is incorrect. For accuracy of measurement, data will be reported at P2 reporting period. The data below reflects 2023-24 data. All Students: 94%				
3.2	Chronic Absentee Rate Data Source: School Dashboard	Data Year: 2022-2023 All students- 19.4% SED - 20.2% English learner - 19.7% Hispanic/Latino - 19.5% Homeless - 25.7%	Data Year: 2023-2024 All students- 15.8% SED - 16.5% English learner - 13.6% Hispanic/Latino - 15.9% Homeless - 25% LTELs - 14.9%		All students- 9% chronic absentee rate SED - 10.2% English learner - 9.7% Hispanic/Latino - 9.5% Homeless - 15.7% LTELs - 10.9%	Improvement in all subgroups All students -3.6% SED 3.7% English learner - 6.1% Hispanic/Latino - 3.6% Homeless - 0.7%
3.3	Pupil suspension rate Data Source: Dashboard	Data Year: 2022-2023 All students-- 5.7% SED- 5.7%	Data Year: 2023-2024 All students-- 3.1%		All students- 2.4% SED- 2.4%	Improvement in all subgroups All students -2.6%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		English learner- 5.4% Hispanic - 5.1% Homeless - 2.4%	SED - 3.2% English learner- 3% Hispanic - 2.6% Homeless - 3.1% LTELs - 14.9%		English learner- 2.4% Hispanic - 2.4% Homeless - 2.4% LTELs - 10.9%	SED -2.5% English learner- 2.4% Hispanic - 2.5% Homeless 0.7%
3.4	Middle school dropout rate Data Source: CALPADS	Data Year: 2022-2023 0%	Data Year: 2023-2024 0%		0%	No difference
3.5	Pupil expulsion rate Data Source: Data Quest/CALPADS	Data Year: 2022-2023 All students- 0.2% SED- 0% Hispanic 0.2% English learner 0.2%	Data Year: 2023-2024 All students- 0.4% SED- 0 % Hispanic 0.2% English learner 0.4%		All students- less than 1% SED- less than 1% Hispanic- less than 1% English learner- less than 1%	All students 0.2% SED- No change Hispanic No change English learner 0.2%
3.6	California Healthy Kids Survey Data Source: California Healthy Kids Survey (CHKS)	Data Year: 2023-2024 All students- 92% of 6th graders and 96% of 7th graders completed the survey.	Survey was not available during the 2024-2025 school year. The CHKS survey has been discontinued. The		95% of 5th and 7th grade students and staff participate in the California Healthy Kids Survey each year.	NA

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		11.25% of staff complete the survey Note: 5th graders were not able to take the healthy kids survey this year. 6th graders took it instead.	district will utilize only a local survey for measurement. (Metric 3.11)			
3.7	Local LCAP parent and employee survey Data Source: Local Survey	Data Year: 2023-2024 14 parents and 60 staff participated in the annual LCAP survey.	Data Year 2024-2025 10 parents and 33 staff participated in the annual LCAP survey.		To have 60 parents, and 30 employees participate in the survey to provide feedback on the LCAP.	4 less parents and 27 less staff participated in the survey
3.8	Parent Safety and Connectedness Survey Data Source: Local Survey	Data Year: 2023-2024 91% of parents feel safe and connected at school	Data Year: 2024-2025 100% of parents feel safe and connected at school		To have 98% of parents that feel safe and connected at school.	9% difference
3.9	Student LCAP Survey Data Source: Local Survey	Data Year: 2023-2024 85% of students report a need for more counseling services and social emotional learning opportunities	Data Year: 2024-2025 17% of students report a need for more counseling services and social-emotional learning opportunities		Based on the data a decrease of 20% of students will report the need for more counseling services and SEL opportunities.	68% difference

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.10	Staff Safety and Connectedness Survey Data Source: Local Survey	Data Year: 2023-2024 86% of staff feel safe and connected at school.	Data Year: 2024-2025 83% of staff feel safe and connected at school.		To have 95% of staff that feel safe and connected at school	There was a 3% difference.
3.11	Student Safety and Connectedness Survey Data Source: 5th grade Local Survey	Data Year: 2023-2024 85.7% of students in 5th grade feel safe and connected at school.	Data Year: 2024-2025 to include 5th and 7th grade data 83.1% of students in 5th grade feel safe and connected at school. 94% of students in 7th grade feel safe and connected at school.		To have 95% of 5th and 7th grade students feel safe and connected at school	There was a 2.6 difference in 5th graders. 7th graders did not take this survey in 23-24.

Goal Analysis [2024-25]

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

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

3.1 Implemented as planned. Offer students incentives and rewards as a way to acknowledge and motivate them for improved attendance and demonstrating positive character traits.

3.2 Implemented as planned. Allocate extra hours for School Psychologists to support efforts in enhancing student attendance, reducing chronic absenteeism, and addressing truancy rates and suspensions. Their involvement will aid in fostering a positive school environment, conducting parent outreach initiatives, and facilitating the implementation of the School Attendance Review Board (SARB) process.

- 3.3 Implemented as planned. Provide a Licensed Vocational Nurse (LVN) to aid in addressing student health concerns and conducting outreach to families.
- 3.4 Implemented as planned. Allocate additional days for Registered Nurses (RNs) to support student health needs and conduct outreach to families.
- 3.5 Implemented as planned. Supportive services encompass a range of offerings such as staff and parent training, brief mental health support, interim mental health assistance, crisis intervention, support for the School Attendance Review Board (SARB), aid for school staff and classroom management, family outreach, community connections, and support for student groups focusing on social skills, anger management, anti-bullying efforts, social-emotional learning, girls' circles, mindfulness and behavior associated with suspensions
- 3.6 Implemented as planned. Allocate additional counseling support specifically tailored for TK-3 students to help improve attendance, reduce chronic absenteeism, and foster a positive school environment.
- 3.7 Implemented as planned. Our parent liaison functions as a bridge between the school and the community, working closely to identify needs and connect families with essential services aimed at enhancing our students' lives. Acting as a liaison among teachers, parents, students, support staff, and the community, she facilitates communication regarding educational programs, services, and student-related matters. Additionally, she assists in coordinating and arranging various programs and services to address the diverse needs of our students.
- 3.8 Implemented as planned. The Triage Social Worker (TSS) collaborates closely with students, parents/caregivers, community partners, and staff to establish a safe, healthy, and nurturing learning atmosphere for all students. The TSS conducts individual or small group sessions with students to offer interim counseling, social/emotional support, and skill development across different domains such as coping mechanisms, social skills, and mindfulness. Furthermore, the TSS is accessible to help families in need by facilitating connections to community resources to address their fundamental requirements. This action addresses the requirement of the red indicator for all students and English learners.
- 3.9 Implemented as planned. Tipton Elementary prioritizes the safety of its students, and as such, school leaders are investing in infrastructure and software to enhance emergency response capabilities. This web-based system will facilitate seamless communication with first responders in case of an emergency. Once deployed, the system will grant law enforcement dispatchers access to the school's camera network, campus maps, and 360-degree images of classrooms. This comprehensive view enables emergency dispatchers to relay critical information swiftly to responding officers, thereby expediting and improving the effectiveness of emergency response efforts.
- 3.10 Implemented as planned. 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.
- 3.11 Not Implemented. CPR training for staff to ensure the safety of all students and staff. This was not a planned action for 24-25.
- 3.12 Not Implemented. Updating the current door locks with a keyless entry door lock to increase a safer and more secure campus. The district is still in the process of going out to bid and installing new door locks. Modernization projects will delay adding new locks school wide.
- 3.13 Implemented as planned. Provide training to staff on trauma informed practices in school and building relationships with challenging students.

Successes in Implementation:

The district implemented several effective strategies to improve student attendance and well-being. Incentives and awards were used to recognize and encourage regular attendance, contributing to a reduction in the chronic absenteeism rate from 19.4% the previous year to 15.8%.

Mental health services were expanded to support student engagement and well-being. Over the school year, at least 169 students received support from various mental health professionals. This included 13 students who received crisis services, 690 instances of direct mental

health support, 150 family contacts, and 52 student group sessions, which served a total of 56 students. These services helped raise awareness of mental health challenges, provided crisis intervention, and connected families with community-based resources.

The District utilized the Early Warning System (EWS) in Aeries Analytics to identify students at risk for chronic absenteeism, allowing for earlier interventions and contributing to the decline in absenteeism. Additional supports such as Care Solace were made available to families to further assist in accessing mental health services.

Health-related communication and outreach efforts were strengthened through collaboration between the school nurse and parent liaison. Together, they provided families with training, skill-building opportunities, health literature, and presentations to promote both mental and physical well-being.

Community outreach efforts were expanded through events like the fall carnival, where the parent liaison partnered with multiple agencies—including the local library, Tulare County Behavioral Health, Tipton Medical Clinic, Tule Trash, and Hope Horizon—to provide valuable resources to families.

Two student attendance cases were referred to the District Attorney's office through the SARB process. Looking ahead, the district will prioritize additional home visits and the implementation of SART contracts to support students with persistent absences.

Additional efforts to foster student engagement included the launch of an Esports lab, which has contributed to greater student success and a stronger sense of school connectedness. The parent liaison also hosted a variety of family education events covering topics such as Character Counts, Know Your Rights, the United Farm Workers Foundation, and the effects of marijuana use.

Challenges in Implementation:

A key challenge in implementation was the frequent absences of staff responsible for providing counseling services for TK-3, which disrupted consistent support for students. When these staff members were unavailable, students were unable to receive regular counseling. Additionally, the lack of scheduled SART (School Attendance Review Team) meetings limited the district's ability to place students and families on formal attendance contracts, which are essential for addressing ongoing attendance issues.

Although home visits were conducted regularly and often resulted in students being brought to school, chronic absenteeism remains a concern for many families. The school remains committed to identifying the root causes of these absences and continuing to offer counseling and support services to help students and families overcome barriers to regular attendance.

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.

3.1 The expenditures were underbudgeted. More awards were purchased than initially planned.

3.10 The expenditures were overbudgeted. The cost of the software declined due to no additional training being needed. The new cost will be reflected for 25-26.

3.12 The expenditures were overbudgeted. The district is still in the process of going out to bid and installing new door locks. Modernization projects will delay adding new locks school wide.

3.13 The expenditures were overbudgeted. The cost to provide the professional development was less than expected.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Effectiveness of Actions 3.1–3.13:

Actions 3.1 through 3.13 demonstrated effectiveness as reflected in multiple data points and educational partner feedback. According to the 2024 Dashboard, the overall chronic absenteeism rate decreased to 15.8%, with subgroup rates as follows: Socioeconomically Disadvantaged (SED) – 16.5%, English Learners – 13.6%, Hispanic/Latino – 15.9%, Homeless – 25%, and Long-Term English Learners (LTEs) – 14.9%. The student expulsion rate was notably low at 0.4%, and the middle school dropout rate remained at 0%.

Parent engagement and perceptions were positive, as shown in the Parents' Safety and Connectedness Survey, with 100% of parents reporting that they feel safe and connected to the school. Student responses from the LCAP survey indicated that only 17% expressed a need for additional counseling services and social-emotional support, suggesting current services are meeting the needs of the majority. Among staff, 83% reported feeling safe and connected. Student perception of safety and connectedness was also high, with 83.1% of 5th graders and 68.4% of 7th graders reporting positive experiences.

The Special Friends Aide led two 12-week sessions for referred students, which contributed to improved attendance among participants. In addition, the Parent Liaison played a critical role in student and family support by distributing food to students in need for weekends, offering drug and alcohol education for parents, and organizing parent meetings to enhance communication between home and school. In total, the district held seven parent meetings during the year.

Specific effectiveness of Actions 3.4 & 3.5:

Health services supported through Actions 3.4 and 3.5 also proved effective. A Licensed Vocational Nurse (LVN) was on campus daily from 9:00 a.m. to 2:30 p.m. A Registered Nurse (RN) was contracted for 10 school days. In the 2024–20245 school year, there were 3,044 nurse visits. Additionally, there were 315 parent outreaches conducted.

Family outreach efforts contributed to improved attendance among students with ongoing health conditions. Additionally, there was an increase in referrals to external health services, including: one referral for color vision deficiency, four medical referrals, three for skin conditions, and one related to hygiene and diabetes management. Students were also referred for concerns related to asthma, chest pain, dental issues, mental health, nosebleeds, pink eye, and asthma care. These actions further strengthened the school's support network for student health and well-being.

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

Metric 3.6 - The district has ceased utilizing the California Healthy Kids Survey and will now use a local survey as its measurement tool to meet requirements.

Metric 3.11 has been revised to annually collect student safety and connectedness data from 5th and 7th-grade students.

Metric 3.1: There has been a correction to the Baseline data for this metric. The Baseline and Year 1 Outcome now reflect the total attendance percentage at P2. This will more accurately reflect attendance reporting.

Action 3.13 has been completed and has been discontinued in the LCAP moving forward.

Action 3.5: BHS mental health professional

LREBG Action: Provide supportive services encompass a range of offerings such as staff and parent training, brief mental health support, interim mental health assistance, crisis intervention, support for the School Attendance Review Board (SARB), aid for school staff and classroom management, family outreach, community connections, and support for student groups focusing on social skills, anger management, anti-bullying efforts, social-emotional learning, girls' circles, mindfulness and behavior associated with suspensions.

Action 3.8: Triage Social Worker

LREBG Action: The Triage Social Worker (TSS) collaborates closely with students, parents/caregivers, community partners, and staff to establish a safe, healthy, and nurturing learning atmosphere for all students. The TSS conducts individual or small group sessions with students to offer interim counseling, social/emotional support, and skill development across different domains such as coping mechanisms, social skills, and mindfulness. Furthermore, the TSS is accessible to help families in need by facilitating connections to community resources to address their fundamental requirements. This action addresses the requirement of the red indicator for all students and English learners.

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.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Awards and Incentives	Offer students incentives and rewards as a way to acknowledge and motivate them for improved attendance and demonstrating positive character traits.	\$4,000.00	Yes
3.2	Psychologist	Allocate extra hours for School Psychologists to support efforts in enhancing student attendance, reducing chronic absenteeism, and addressing truancy rates and suspensions. Their involvement will aid in	\$71,010.00	Yes

Action #	Title	Description	Total Funds	Contributing
		fostering a positive school environment, conducting parent outreach initiatives, and facilitating the implementation of the School Attendance Review Board (SARB) process. (This action addresses the requirement for the Dashboard Red indicator for Suspensions for the All Students and English Learner groups.)		
3.3	LVN	Provide a Licensed Vocational Nurse (LVN) to aid in addressing student health concerns and conducting outreach to families.	\$53,437.00	Yes
3.4	RN	Allocate additional days for Registered Nurses (RNs) to support student health needs and conduct outreach to families.	\$18,510.00	Yes
3.5	BHS mental health professional	LREBG Action: Provide supportive services encompass a range of offerings such as staff and parent training, brief mental health support, interim mental health assistance, crisis intervention, support for the School Attendance Review Board (SARB), aid for school staff and classroom management, family outreach, community connections, and support for student groups focusing on social skills, anger management, anti-bullying efforts, social-emotional learning, girls' circles, mindfulness and behavior associated with suspensions. This action addresses the requirement of the red indicator for all students and English learners. The needs assessment validated the findings from the 2023–2024 Dashboard regarding chronic absenteeism. Overall, 15.8% of students were identified as chronically absent. Subgroup rates included 16.5% for Socioeconomically Disadvantaged (SED) students, 13.6% for English Learners, 15.9% for Hispanic/Latino students, 25% for homeless students, and 14.9% for Long-Term English Learners (LTELs). Additional 2023–2024 Dashboard indicators showed a student expulsion rate of 0.4% for all students and a middle school dropout count of zero students. According to the 2024–2025 student LCAP survey, -----% of students reported a need for additional counseling services. Furthermore, ongoing input from educational partners highlights a continued need to expand Behavioral Health Services (BHS) to better support student well-being.	\$83,805.00	Yes

Action #	Title	Description	Total Funds	Contributing
		Research strongly supports the connection between providing mental health services in schools and improvements in both student attendance and behavior. Key findings from multiple studies and organizations include: 1. Improved Attendance Mental health challenges are a leading cause of chronic absenteeism. Students struggling with anxiety, depression, trauma, or other mental health conditions are more likely to miss school. Access to mental health services helps reduce these barriers. A report from the National Center for Mental Health in Schools (UCLA) found that integrating mental health services in schools significantly reduced absenteeism by addressing emotional and psychological needs early on. Early intervention programs—including counseling, trauma-informed care, and social-emotional learning (SEL)—have been shown to help students feel safer and more supported at school, which encourages regular attendance. 2. Reduction in Behavioral Issues The Substance Abuse and Mental Health Services Administration (SAMHSA) reports that school-based mental health services are linked to decreases in disruptive behaviors, suspensions, and office discipline referrals. According to the American Psychological Association, students receiving mental health support demonstrate improved self-regulation, reduced aggression, and stronger relationships with peers and staff. Positive behavior interventions paired with counseling can help students develop coping strategies, leading to fewer behavioral incidents. 3. Academic and Social Benefits When students' mental health needs are met, they are more engaged in learning. The CDC states that students with better mental health are more likely to have higher grades and test scores.		

Action #	Title	Description	Total Funds	Contributing
		Programs like Multi-Tiered Systems of Support (MTSS) that include mental health services show improvements not just in behavior and attendance, but in overall school climate. Metric: 3.2, 3.3, 3.4, 3.5 LREGB Funds: \$60,000		
3.6	Special Friends Aide	Allocate additional counseling support specifically tailored for TK-3 students to help improve attendance, reduce chronic absenteeism, and foster a positive school environment.	\$13,187.00	No
3.7	Parent Liaison	Our parent liaison functions as a bridge between the school and the community, working closely to identify needs and connect families with essential services aimed at enhancing our students' lives. Acting as a liaison among teachers, parents, students, support staff, and the community, she facilitates communication regarding educational programs, services, and student-related matters. Additionally, she assists in coordinating and arranging various programs and services to address the diverse needs of our students. (Title 1)	\$31,139.00	No
3.8	Triage Social Worker	LREBG Action: The Triage Social Worker (TSS) collaborates closely with students, parents/caregivers, community partners, and staff to establish a safe, healthy, and nurturing learning atmosphere for all students. The TSS conducts individual or small group sessions with students to offer interim counseling, social/emotional support, and skill development across different domains such as coping mechanisms, social skills, and mindfulness. Furthermore, the TSS is accessible to help families in need by facilitating connections to community resources to address their fundamental requirements. This action addresses the requirement of the red indicator for all students and English learners. (LREBG Funds and LCFF)	\$83,805.00	Yes

Action #	Title	Description	Total Funds	Contributing
		The needs assessment revealed that, according to CALPADS data, 84% of all students maintained an attendance rate of 90% or higher. Within student subgroups, 78% of Socioeconomically Disadvantaged (SED) students and 84% of Hispanic students met this benchmark. Data from the 2023–2024 California Dashboard indicated an overall chronic absenteeism rate of 15.8%. Subgroup rates included 16.5% for SED students, 13.6% for English Learners, 15.9% for Hispanic/Latino students, and 25% for homeless students. The overall suspension rate was 3.1%, with subgroup rates of 3.2% for SED students, 3% for English Learners, 2.6% for Hispanic students, and 3.1% for homeless students. Research supports the implementation of a Triage Social Worker (TSS) role in schools, highlighting its positive impact on student well-being, school climate, and academic success. 1. Improves Student Mental Health and Academic Engagement According to the National Association of Social Workers (NASW), access to school-based mental health professionals such as social workers improves students’ emotional well-being, behavior, and academic outcomes. Research published in the Journal of School Health indicates that early intervention through school-based mental health services reduces stress, anxiety, and depression—key factors that interfere with learning and attendance. 2. Promotes Positive Behavior and Social-Emotional Skill Development TSSs who work with students individually or in small groups help foster essential skills like coping strategies, emotional regulation, and social interaction. The Collaborative for Academic, Social, and Emotional Learning (CASEL) has shown that students who receive structured social-emotional learning (SEL) support demonstrate improved classroom behavior, better attitudes toward school, and increased prosocial behaviors. 3. Supports Family Engagement and Access to Resources		

Action #	Title	Description	Total Funds	Contributing
		A TSS who connects families with basic needs services (e.g., housing, food, healthcare) helps reduce stressors that contribute to absenteeism and academic challenges. This is supported by findings from the Center for Health and Health Care in Schools, which emphasize the importance of wraparound support in improving student outcomes. Studies also show that strong home-school-community partnerships—facilitated by social workers—enhance family engagement and promote a more supportive educational environment. 4. Reduces Barriers to Learning and Enhances Equity By addressing both emotional and practical barriers (such as unmet basic needs), TSSs help level the playing field for disadvantaged students, a core component of equity in education. The American Psychological Association (APA) and Child Trends have highlighted how mental health and basic needs supports lead to reductions in chronic absenteeism and disciplinary actions, and improvements in overall school climate. Metric: 3.2, 3.3, 3.4, 3.5 LREGB Funds: \$60,000		
3.9	Infrastructure/ Software ActVnet	Tipton Elementary prioritizes the safety of its students, and as such, school leaders are investing in infrastructure and software to enhance emergency response capabilities. This web-based system will facilitate seamless communication with first responders in case of an emergency. Once deployed, the system will grant law enforcement dispatchers access to the school's camera network, campus maps, and 360-degree images of classrooms. This comprehensive view enables emergency dispatchers to relay critical information swiftly to responding officers, thereby expediting and improving the effectiveness of emergency response efforts.	\$2,400.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.10	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.	\$2,100.00	Yes
3.11	CPR	CPR training for staff to ensure the safety of all students and staff	\$3,430.00	No
3.12	Door Locks	Updating the current door locks with a keyless entry door lock to increase a safer and more secure campus (LCFF and ELOP)	\$100,000.00	Yes
3.13	Professional Development	Provide training to staff on trauma informed practices in school and building relationships with challenging students. This action has been completed and therefore will be discontinued going forward.		

Goals and Actions

Goal

Goal #	Description	Type of Goal
4	To improve the participation and increase learning opportunities for parents. (Priorities 3 and 6)	Maintenance of Progress Goal

State Priorities addressed by this goal.

Priority 3: Parental Involvement (Engagement)

Priority 6: School Climate (Engagement)

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, 88.9% 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 #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
4.1	Opportunities for parent involvement in district decision making. Data Source: Local Data	Data Year: 2023-2024 19 opportunities for parent involvement in district decision making	Data Year: 2023-2024 22 opportunities for parent involvement in district decision making		20 opportunities for parent involvement in district decision making	There was an increase of 3 opportunities for parent involvement in district decision making.
4.2	Opportunities for parent education in school wide programs Data Source: Local Data	Data Year: 2023-2024 44 opportunities for parent education in school wide programs	Data Year: 50 opportunities for parent education in school wide programs		45 opportunities for parent education in school wide programs	There was an increase of 6 opportunities for parent education in schoolwide programs .

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
4.3	Number of school sponsored parent events Data Source: Local Data	Data Year: 2023-2024 23 sponsored parent events	Data Year 2023-2024 34 sponsored parent events		20 sponsored parent events	There was an increase of 11 more sponsored parent events.
4.4	Percent 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 Data Source: Local Data	Data Year: 2023-2024 95% Parent conference rate	Data Year: 2024-2025 87% Parent conference rate		97% Parent conference attendance rate	There was a 8% decrease in Parent conference attendance.

Goal Analysis [2024-25]

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

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Action 4.1 Implemented as planned. Host Student/Parent events that help to create a positive school climate, increase capacity, and solicit community input.

Action 4.2 Implemented as planned. Provide parents 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.

Successes in Implementation

Actions 4.1 and 4.2 have been fully implemented. Notable successes include the addition of three new opportunities for parent involvement in district decision-making, six new school-wide parent education events, and 11 additional parent-sponsored activities.

Challenges

A key challenge remains in securing full participation at parent conferences. Attendance at these conferences declined by 8% compared to the previous year. Increasing parent engagement in this area will remain a priority in the upcoming school year.

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.

Action 4.1 The expenditures were overbudgeted. The amount for the parent events was less than expected.

Action 4.2 The expenditures were underbudgeted. The cost of document tracking services and translations of documents was left out in the planning stage of the LCAP. This will be included for 25-26.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Effectiveness of Action 4.1:

Action 4.1 has been effective in fostering a positive school climate, increasing parent engagement, and encouraging community input. The school successfully expanded its outreach by offering 22 different parent education sessions and school-sponsored events. In total, 50 parent education opportunities were provided through schoolwide programs, along with 34 parent-sponsored events, demonstrating strong progress toward the goal of building meaningful family-school partnerships.

Effectiveness of Action 4.2:

Action 4.2 has also proven effective by enhancing access to real-time student and school information through multiple platforms. The Aeries Parent Portal allowed families to view attendance, grades, ELPAC, and CAASPP score reports, and other key updates. In addition, ParentSquare and the school website were used consistently to keep families informed. ParentSquare facilitated ongoing communication, including 427 posts, 1,227 direct messages, and 3 urgent alerts. Parents have expressed appreciation for the consistent and accessible communication provided through this platform. The school website also served as a regularly updated resource for important announcements and information, along with Facebook, which had 304 posts for families.

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

Action 4.2 will include Document Tracking Services to be used to communicate to parents in English and Spanish through translation services.

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.

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Parent Events	Host Student/Parent events that help to create a positive school climate, increase capacity, and solicit community input.	\$6,500.00	Yes
4.2	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. Document tracking services will be used to communicate to parents in English and Spanish.	\$11,084.00	Yes

Goals and Actions

Goal

Goal #	Description	Type of Goal
5	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)	Maintenance of Progress Goal

State Priorities addressed by this goal.

Priority 3: Parental Involvement (Engagement)
Priority 7: Course Access (Conditions of Learning)

An explanation of why the LEA has developed this goal.

Offering a broad range of study is paramount in preparing our students for success in both higher education and their future careers. Exposure to a wide range of disciplines helps students cultivate a comprehensive knowledge base, enabling them to effectively apply their background understanding to new areas of study. At TESD, we prioritize inclusivity in teaching and learning, fostering diversity through a variety of educational opportunities beyond core subjects like English language arts and math. To enhance this diversity, TESD is expanding its elective offerings for grades 6-8 to include home economics, E-sports (integrated with speech), and engineering. Students will have the chance to showcase their learning in innovative ways, fostering family involvement in school events. To accommodate the community and ensure everyone can participate and enjoy student performances, we are committed to utilizing appropriate facilities capable of accommodating large audiences.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
5.1	Number of VAPA events available to entire school community Data Source: Local Records	Data Year: 2023-2024 4 VAPA events	Data Year: 2024-2025 4 VAPA events		Host at least 6 VAPA events available to entire school community	No difference
5.2	Percentage of students who participate in music during the regular school day	Data Year: 2023-2024 68% of our students participating in music	Data Year: 2024-2025		80% of our students participating in	56.8% decline in music participation

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	Data Source: AERIES	during the regular school day.	11.2% of our students participating in music during the regular school day.		music during the school day	
5.3	Feedback from education partners pertaining to engagement nights, VAPA events and elective offerings. Data Source: Surveys	Baseline will be established 2024-2025	Less that 10% of educational partners participate in the survey		80% of educational partners participate in the survey	NA
5.4	School Facilities Repair Status Data Source: Facility Inspection Tool (FIT) Report	Facilities will maintain a yearly repair status rating of "Good" or better. Rating for 2023-24: Good	Facilities will maintain a yearly repair status rating of "Good" or better. Rating for 2024-2025: Good		Rating of "Good" or better	No difference

Goal Analysis [2024-25]

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

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

5.1 Implemented as planned. Provide adequate facilities to increase student participation in the music program as well as other VAPA course offerings. Enhancements to school infrastructure encompass, among other things, the modernization of buildings, provision of supplies and equipment, upgrading student desks, and maintaining fields and playgrounds.

5.2 Implemented as planned. Equip all students with music and theater instruments and apparatus to support their engagement in Visual and Performing Arts (VAPA) activities.

5.3 Implemented as planned. Provide a school garden serving as an educational space aimed at fostering real-world, hands-on learning experiences for students from kindergarten to eighth grade. This initiative enables students to understand the significance of agriculture and nutrition through outdoor classroom activities.

5.4 Implemented as planned. Allocate additional hours to transition one part-time custodial staff member into a full-time position. This expansion enables the provision of extra support for student and parent events, funded through the Additional Concentration Grant.

5.5 Implemented as planned. Provide materials, supplies and equipment needed for enrichment and extra curricular activities which includes but is not limited to sports and clubs.

5.6 Not Implemented. Provide a Music Teacher. The district was unable to find a qualified candidate for the position.

5.7 Implemented as planned. Provide supplies essential for broad range of study, facilitating the elective courses offered.

Successes in Implementation:

Four Visual and Performing Arts (VAPA) opportunities were successfully provided, with parents actively participating in these events. The multipurpose room has been fully utilized to support a wide range of activities, including drama classes, band, cheerleading, sports practices and games, awards ceremonies, and parent events. Additionally, the school garden continues to be used by students across grade levels for a variety of learning experiences. Students enrolled in a diverse selection of electives have reported feeling more connected to school, showing improved attendance, and demonstrating academic growth.

Challenges in Implementation:

A music teacher was not hired for the 2024–2025 school year; however, music instruction was still provided to the 4th-grade classes. Additionally, the drama elective class did not hold a spring theater production, which limited performance opportunities for students.

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.

Action 5.2 The expenditures were underbudgeted. Expenditures were just slightly higher than anticipated due to an underestimation of costs for the arts portion.

Action 5.6 The expenditures were overbudgeted. A music teacher was not hired for the 24-25 school year.

Action 5.7 The expenditures were overbudgeted. The amount needed for a broad range of studies was less than expected.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Actions 5.1, 5.2, 5.3, and 5.6 were effective in supporting student access to Visual and Performing Arts (VAPA) and agricultural education. Adequate facilities were made available to enhance student participation in these programs across grades K–8. Fourth-grade students showcased their musical skills by performing with recorders at Open House. Students enrolled in art classes had the opportunity to display

their artwork at the Tulare Historical Museum and during the Tipton School art show, highlighting the impact of increased access to VAPA opportunities. Four Visual and Performing Arts (VAPA) opportunities were successfully provided, with parents actively participating in these events. Feedback from educational partners has shared that the school garden serves as an educational space that fosters real-world, hands-on learning experiences for students from transitional kindergarten through eighth grade. This initiative provides an outdoor classroom environment where students actively engage in interdisciplinary lessons that connect to science, math, language arts, and environmental studies. The garden effectively supports students' understanding of agriculture, nutrition, and sustainability by allowing them to explore plant life cycles, soil health, weather patterns, and food production firsthand. These experiences deepen students' appreciation for where food comes from and the importance of making healthy eating choices. Beyond academic learning, the school garden contributes to social-emotional development by promoting teamwork, responsibility, and a sense of accomplishment. It encourages inquiry, critical thinking, and problem-solving, making lessons more meaningful and memorable.

Action 5.4 provided additional custodial staffing hours to support both student and parent events through the Additional Concentration Grant, resulting in an increase in parent engagement activities. The custodial staff was successful in readying facilities for all events to provide unobstructed access without delay to school events and meetings.

Action 5.5 was effective in supporting enrichment and extracurricular activities through the purchase of supplies, including cheer pads and other materials needed for the cheer program. This enabled higher participation rates by students who would otherwise be unable to be involved to cost of supplies.

Action 5.6 was effective, however, was less effective due to the inability to hire a full-time music teacher, which limited the expansion of music instruction. A teacher has been hired for the 2025-206 school year.

Action 5.7 was successful in providing the necessary supplies to support a broad range of elective courses, further enriching students' learning experiences. This Action was effective in increasing participation by students in elective courses by broadening the number of activities offered.

A description of any changes made to the planned goal, metrics, target 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.

Actions

Action #	Title	Description	Total Funds	Contributing
5.1	Facilities	Provide adequate facilities to increase student participation in the music program as well as other VAPA course offerings. Enhancements to school infrastructure encompass, among other things, the modernization of buildings, provision of supplies and equipment, upgrading student desks, and maintaining fields and playgrounds.	\$300,000.00	Yes
5.2	Equipment	Equip all students with music and theater instruments and apparatus to support their engagement in Visual and Performing Arts (VAPA) activities.	\$2,500.00	Yes
5.3	School Garden	Provide a school garden serving as an educational space aimed at fostering real-world, hands-on learning experiences for students from kindergarten to eighth grade. This initiative enables students to understand the significance of agriculture and nutrition through outdoor classroom activities.	\$2,500.00	Yes
5.4	Custodial Staff	Allocate additional hours to transition one part-time custodial staff member into a full-time position. This expansion enables the provision of extra support for student and parent events, funded through the Additional Concentration Grant.	\$31,814.00	Yes
5.5	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.	\$4,000.00	Yes
5.6	Music	Provide a Music Teacher.	\$104,819.65	Yes

Action #	Title	Description	Total Funds	Contributing
5.7	Materials and Supplies	Provide supplies essential for broad range of study, facilitating the elective courses offered.	\$4,800.00	Yes

Goals and Actions

Goal

Goal #	Description	Type of Goal
6	Maintain class sizes of 24:1 or less across grades TK-8	Broad Goal

State Priorities addressed by this goal.

Priority 4: Pupil Achievement (Pupil Outcomes)
 Priority 5: Pupil Engagement (Engagement)
 Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

Tipton Elementary School remains committed to maintaining small class sizes due to their significant positive impact on our students and the overall school climate. Smaller classes enable students to receive more personalized attention from teachers, fostering greater participation and involvement in their learning. Additionally, smaller class sizes facilitate the development of stronger relationships among students, enhancing both academic achievement and engagement in the classroom.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
6.1	Class size of less than or equal to 24:1 Data Source: AERIES	Data Year: 2023-2024 All classes were maintained at or below 24:1	All classes were maintained at or below 24:1		All classes were maintained at or below 24:1	No difference
6.2	Points from Standard: ELA Data Source: Dashboard	Data Year: 2022-2023 - All Students: (-34.5) points from standard - SED: (-35.2) points from standard	Data Year: 2023-2024 All Students: (-32) points from standard		- Overall: (-14.5) points from standard - SED: (-15.2)	- All Students: increased 2.5 points - SED: increased 2.8 points

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		- English Learner: (-44) points from standard - Hispanic: (-33.3) points from standard	- SED: (-32.4) points from standard - English Learner: (-38.6) points from standard - Hispanic: (-29.8) points from standard Homeless: (-56.5) points from standard LTELs: (-47.7) points from standard		points from standard - English Learner: (-24) points from standard - Hispanic: (-13.3) points from standard Homeless: (-51.5) points from standard LTELs: (-42.7) points from standard	- English Learner: increased 5.4 points - Hispanic: increased 3.5 points
6.3	Points from Standard: Math Data Source: Dashboard	Data Year: 2022-2023 Overall: (-64.3) points from standard	Data Year: 2023-2024 All Students: (-67.8) points		Overall: (-44.3) points from standard	All Students: -3.5 points

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		• SED: (-65.2) points from standard • English Learner: (-71) points from standard • Hispanic: (-62.9) points from standard	• from standard • SED: (-69.6) points from standard • English Learner: (-73.5) points from standard • Hispanic: (-66.2) points from standard Homeless: (-96.2) points from standard LTELs: (-107) points from standard		• SED: (-45.2) points from standard • English Learner: (-51) points from standard • Hispanic: (-42.9) points from standard Homeless: (-90.2) points from standard LTELs: (-97) points from standard	• SED: -4.4 points • English Learner: -2.5 points • Hispanic: -3.3 points

Goal Analysis [2024-25]

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

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

6.1 Implemented as planned. 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.

6.2 Implemented as planned. 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)

Successes in Implementation:

One of the key successes this year was the district's ability to maintain class sizes at or below a 24:1 student-to-teacher ratio. This was supported through the hiring of additional staff across the district, which helped sustain a positive school climate and allowed for more individualized instruction. Academic performance data reflects meaningful progress. According to Dashboard results, all students improved by 2.5 points in ELA, with Socioeconomically Disadvantaged (SED) students improving by 2.8 points, English Learners by 5.4 points, and Hispanic students by 3.5 points. Significant gains in writing were also observed, particularly in grades TK–3 and grade 5, with notable growth among SED students and English Learners.

STAR Reading results demonstrated substantial overall improvement. Proficiency rates for all students rose from 34% to 65%, with SED and Hispanic students both improving by 32 percentage points. English Learners increased from 19% to 46%, highlighting a strong positive trend across all student groups and nearly doubling proficiency rates in many subgroups. Similarly, the 2024–2025 STAR Math results showed strong overall progress, particularly among SED, Hispanic, and Long-Term English Learner (LTEL) students. The most significant gains were observed in grades 4, 6, and 8, with dramatic improvements among LTELs and English Learners in grade 6.

There were no particular successes or challenges encountered with implementation of Action under 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.

No differences between Budgeted Expenditures and Estimated Actual Expenditures.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Effectiveness of Actions 6.1 and 6.2:

Actions 6.1 and 6.2 were implemented to support smaller class sizes through the funding and hiring of three additional teachers across the district. This initiative aimed to improve student engagement, academic achievement, and school climate, and was effective in several key areas. Smaller class sizes allowed for more focused and individualized instruction, which teachers reported as contributing to a more positive

and supportive learning environment. The structure enabled more effective small-group instruction and better classroom management, leading to more meaningful interactions between teachers and students. Teachers also noted a reduction in behavioral incidents and discipline referrals, further supporting a positive classroom climate. These Actions were effective.

The impact of these efforts is reflected in student performance data. On the CAASPP ELA assessment, all students in grades 3–8 improved by an average of 2.8 points. Subgroup improvements were even more significant: English Learners improved by 5.4 points, Hispanic students by 3.5 points, and Socioeconomically Disadvantaged (SED) students by 2.8 points. STAR Reading results also demonstrated substantial growth, with the percentage of students meeting or exceeding proficiency rising from 34% to 65% overall. SED and Hispanic students each improved by 32 percentage points, and English Learners increased from 19% to 46%, nearly doubling their proficiency rate. These gains reflect the positive influence of reduced class sizes and targeted instruction.

In STAR Math, strong gains were also observed—particularly among SED, Hispanic, and Long-Term English Learner (LTEL) students. The most significant growth occurred in grades 4, 6, and 8, with dramatic improvements for LTELs and English Learners in grade 6, highlighting the impact of individualized support in math instruction as well.

While small class sizes clearly contributed to these academic gains, challenges remain. A persistent shortage of substitute teachers and chronic staff absenteeism continue to disrupt instructional continuity and impact student learning. Addressing these systemic issues will be essential to sustaining progress and fully realizing the benefits of smaller class sizes.

A description of any changes made to the planned goal, metrics, target 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.

Actions

Action #	Title	Description	Total Funds	Contributing
6.1	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	\$483,397.00	Yes
6.2	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)	\$278,459.00	Yes

Action #	Title	Description	Total Funds	Contributing

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2025-26]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$2,322,674	\$310,273

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
44.605%	5.099%	\$269,987.61	49.704%

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

Required Descriptions

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.1	Action: Instructional Aides Need: The California School Dashboard (Dashboard) reports that all students in grades 3-8 performed (-32) points from standard on the CAASPP. Dashboard shows that English learner students performed (-38.6) points from	Instructional aides will provide teachers support in small group instruction in literacy, daily. The increased level of support and scaffolding will result in higher numbers of SED and English learner students receiving multiple instances of one-to-one and/or small group instruction. Instructional aides will also provide targeted intervention instruction in literacy skills, based on student's unique needs. The intervention	1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	standard on CAASPP. However, low income students performed (-32.4) points from standard, Hispanic students performed (-29.8) points from standard, and 1.4% of English learners maintained ELPI level 4, 30.9% maintained ELPI level, 1, 2L, 2H, 3L, 3H, and 19.5% decreased at least one ELPI level. Scope: LEA-wide	opportunities for SED and English learner students will accelerate their reading fluency, accuracy and comprehension. These opportunities will yield an increase in overall achievement levels for these students. Implementing this action on a LEA-wide basis ensures all students benefit from these services.	
1.2	Action: Technology and Resources Need: Overall, 49.3% of English learners made progress towards language proficiency. The 2024 Dashboard shows that English learner students performed (-38.6) points from standard on CAASPP. However, low income students performed (-32.4) points from standard, Hispanic students performed (-29.8) points from standard, and 1.4% of English learners maintained ELPI level 4. The district, along with input and feedback provided by educational partner groups identified this as need. Scope: LEA-wide	1:1 devices in 2nd through 5th grades, 2:1 in 6th through 8th, and 6 ipads per class in grades K-1 will provided access to online curriculum and web-based services. An E-sports room has improved attendance. It will also give access to intervention to meet individual student needs. Technology technician and instructional aide supports in Chromebook distribution and retrieval, rostering for web based curriculum, internet safety, monitors security of technology. Materials assistant will provides materials prep for all grade levels with updated resources in research and student learning in literacy. While addressing the needs of low-income, foster youth, and English learner students, we will use technology to accelerate their 21st century skills while advancing in literacy and language development. The use of technology and technology support remains a primary focus for unduplicated students, this Action will positively impact all students through intentional use in all content areas, and intervention. This embodies a comprehensive approach to support the diverse needs of every student.	1.1,1.2,1.4

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		Even though this action is principally directed at addressing the needs of Unduplicated Pupils, it will be implemented site-wide to benefit all students, as many other students exhibited similar needs.	
1.3	Action: ELA Materials: Books and Supplies Need: CA School Dashboard EL Indicator (49.3%) of our EL students are making progress towards English language proficiency. 37% are at or above grade level in DRA K-through 2 46% of students in grades 2-8 are near grade level standard on the STAR reading test. 22% of all K-3rd grade students met or exceeded in the assessment of DIBELS. Scope: LEA-wide	SED, English learners, and foster youth are equipped with supplementary English Language Arts resources, encompassing leveled books, an expanded book selection, news magazines, and supplemental workbooks. The systematic phonics instruction offers learning for students at their zone of proximal development and precisely progress monitors achievement. Although SED, English learners, and foster youth are accessing individualized instruction through these ancillary materials, we see a need for these materials LEA-wide. Many of our students have a need of learning recovery and these materials suit these needs. In order to most effectively and efficiently implement this action, it is being implemented site-wide to maximize the impact to Unduplicated Pupils and other students who also exhibit the need for these services.	1.2,1.5,1.6
1.4	Action: Awards/Incentives Need: Overall:11% of EL students were reclassified. TESD reclassified 26 additional English	Awards assemblies with incentives, recognition of academic growth, increased student achievement in ELA is done quarterly throughout the school year.	1.1, 1.3, 1.4, 1.7

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	learners in the Fall of 2024. According to the Dashboard overall TESD is -32 points from standard. English learners were - 38.6 points from standard. 37% were at or above proficiency in DRA. 52% of K-8 graders who met or exceeded the standard for writing. Scope: LEA-wide	In order to most effectively and efficiently implement this action, it is being implemented site-wide to maximize the impact to Unduplicated Pupils and other students who also exhibit the need for these services.	
1.5	Action: Librarian Need: English learner reclassification was measured at 11%. According to the 2024 Dashboard, 49.3% of English learners demonstrated progress toward English language proficiency on the ELPAC. Additionally, CAASPP ELA results show that all students performed -32 points below the standard. English learners scored - 38.6 points below the standard. We are actively working to close the achievement gap between English learners and their English-only peers. Scope: LEA-wide	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 levels. Students will have access to a wide selection of reading material to increase engagement. Even though this action is principally directed at addressing the needs of Unduplicated Pupils, it will be implemented site-wide to benefit all students, as many other students exhibited similar needs. Full library access to all student groups to support students research and learning.	1.1, 1.3, 1.6, 1.7
1.6	Action: Resource Teacher Need:	The Resource Teacher will guide implementation of MTSS. Resource Teacher maintains data for progress monitoring low-income, foster youth, and English learners. Teacher also monitors	1.2, 1.3, 1.4, 1.5, 1.6, 1.7

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	The California School Dashboard (Dashboard) reports that all students in grades 3 through 8 performed (-32) points from standard on the CAASPP. Dashboard shows that English learner students performed (-38.6) points from standard on CAASPP. However, low income students performed (-32.4) points from standard, Hispanic students performed (-29.8) points from standard, and 1.4% of English learners maintained ELPI level 4, 30.9% maintained ELPI level, 1, 2L, 2H, 3L, 3H, and 19.5% decreased at least one ELPI level. There is a need for intervention, designated ELD, Integrated ELD, and MTSS. Ongoing discussion with the district and educational partner feedback has consistently asked to close the learning disparity among unduplicated students and all students. Scope: LEA-wide	intervention system and support staff for individualized student needs. 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. The Resource Teacher will coordinate local and state assessments, build master schedule, select curriculum for intervention, use criteria to move students in and out of intervention. In order to most effectively and efficiently implement this action, it is being implemented site-wide to maximize the impact to Unduplicated Pupils and other students who also exhibit the need for these services.	
1.7	Action: Field Trips Need: Per input from staff and families of Tipton Unduplicated students, opportunities to engage in educational learning trips and experiences are limited by fiscal constraints, transportation challenges, lack of off-site learning offerings in the community, and at times language barriers that limit experiential outcomes. Field trips serve as a valuable means to expand students' cultural and academic horizons, providing diverse	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. In 2024-2025, all grades participated in grade-level field trips or enrichment activities with the exception of 7th grade. K–2: Local farm visits, the planetarium, zoo, on-campus activities with Ford Farms, and Cranium Company enrichment.3rd–5th: Trips to Mooney Grove, a Gold Rush experience, Cranium Company enrichment, Fox Theater in Visalia for Music and young People's Concert, SCICON (day trip for 5th), Harvest Bowl	1.1,1.2,1.3,1.4,1.5

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	experiences beyond the classroom. Students extend their vocabulary and background knowledge. Scope: LEA-wide	at Bowlero, and the Rose Bowl Game. 6th–8th: SCICON (overnight for 6th), college and agricultural site visits, and a Universal Studios trip for 8th grade. Electives: Drama students attended two local theatrical performances. Multiple grade levels engaged with Fresno State’s Physics Outreach Program. All trips are tied to grade level standards and add to hands-on learning and real-world experiences that make classroom learning relevant for students Although this action is primarily aimed at addressing the needs of Unduplicated Pupils, it will be implemented across the entire site to benefit all students, since many other students encounter the same challenges as identified in the identified need response.	
1.8	Action: Salary Increase Need: Studies have shown that many schools/districts with high percentages of low income and English Learner students are often taught by the least experienced teachers. It is imperative that TESD maintain a teaching staff that is highly qualified, effective and experienced so that the needs of our unduplicated students are met. Retain quality teachers by developing pedagogy through professional development across school years. The teacher attrition rate is 10%	We are dedicated to recruiting, hiring, and retaining highly skilled staff members at competitive salaries, recognizing their significant impact on the quality of the district's educational program, especially for English Learners, and Low-Income students. The recent salary increase has resulted in a decrease in our teacher attrition rate, thereby ensuring the retention of qualified staff. The effectiveness of this initiative will be assessed through academic achievement metrics aligned with this objective. To implement this action most effectively and efficiently, it is being applied site-wide to maximize the impact on both Unduplicated Pupils and other students who also require these services.	1.11

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
1.11	Action: Web-Based Programs Need: Ongoing feedback from educational partners and in concurrence with district information, Unduplicated Pupils, especially low-income and English Learners lack access to on-line instructional learning support resources outside the school environment. The overall student performance in Math and ELA for the district is below the state average, and even though the average performance of the Tipton Unduplicated Pupils is above that for the state, it is in part due the district providing the needed online learning resources that is contributing to their progress. These students have more autonomy and control of their learning with web-based program when it comes to pacing and having access to content at their zone of proximal development. Scope: LEA-wide	Web-based programs to address improving the achievement of disadvantaged students. Students take ownership of their learning and have access to immediate feedback on progress, therefore students are able to set intentional goals for continued achievement. Providing these students with continued access to effective on-line learning supports will strengthen their ability to acquire and retain content, as a variety of on-line tools align with instructional lessons. In order to most effectively and efficiently implement this action, it is being implemented site-wide to maximize the impact to Unduplicated Pupils and other students who also exhibit the need for these services.	1.1,1.2,1.3,1.4,1.5
1.13	Action: Library Books and Materials	Different genres, reading levels, and high interest books will be plenty and available for students in primary and upper grades. Our library provides	1.1, 1.2, 1.3, 1.6

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	Need: Ongoing feedback from educational partners indicates that our school should have books available for all students at all reading levels. Through meaningful conversations with parents, students, and staff, having access to a variety of literary materials is a prime focus. Many of our Tipton Unduplicated pupils do not have or have access to reading materials or other literacy resources in the home, that are key to supporting and strengthening student learning. Student reading assessments, both local and state, indicate progress, but also indicate that reading achievement must be accelerated. Students acquiring 21st century skills need to have access to a variety literary materials. Scope: LEA-wide	access to materials in all formats. The library is a critical component to our literacy program because it meets the needs of students' interest in reading, viewing, and using information and ideas. Our library has a rich collection of reading materials that have a positive impact on students' reading achievement and engagement. To implement this action most effectively and efficiently, it is being applied site-wide to maximize the impact on both Unduplicated Pupils and other students who also benefit from a rich collection of reading materials that have a positive impact on engagement and reading achievement.	
1.14	Action: MTSS Coach Need: Based on academic results from local and state assessments, areas for improvement for English learners, LTELs, SED, and foster/homeless youth needed strategic intervention in literacy skills and strategies. A systematic, targeted, and intensive level of intervention is needed to push academic achievement. Ongoing education partner	An MTSS team will make decisions about responsiveness to the intervention based on reliable and valid progress-monitoring data that reflect the scope of improvement toward the attainment of a goal at the end of the intervention and develop decision-making criteria are implemented accurately. MTSS evaluates if the core curriculum is effective, interventions are effective, and the screening process is effective so that the needs of all students are met. In order to most effectively and efficiently implement this action, it is being implemented site-	1.1, 1.2, 1.3, 1.4, 1.5, 1.6

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	feedback indicates that we need a LEA-wide approach to intervention. Scope: LEA-wide	wide to maximize the impact to Unduplicated Pupils and other students who also exhibit the need for all students who are performing below grade level.	
1.15	Action: STEM Enrichment Teacher Need: Local and state measures indicate that students need to improve in the areas of thinking critically, solving problems, gaining academic language, and being creative. STEM experiences empower students in these skills. Ongoing feedback from education partners indicate that our school should continue to offer STEM education. STEM education motivates students' interests in science, math, and arts careers. STEM is a high-interest field where English learners accelerate language acquisition. Scope: LEA-wide	Provide a STEM enrichment teacher in order to accelerate Student language acquisition, academic vocabulary and writing proficiency in STEM content. Even though this action is intentionally directed at addressing the needs of Unduplicated students, it will be implemented site-wide to benefit all students, as many other students exhibit the need to acquire language in the STEM content areas.	1.1, 1.4, 1.6
1.16	Action: Materials and Supplies Need:	This Action will support STEM hands-on experiences with open-ended materials that incorporate STEM components, students will become prepared for the world in which they live. Students will develop the valuable 21st century skills of communication, collaboration, critical thinking, and creativity by engaging in exploration	1.1, 1.4, 1.6

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	Ongoing feedback from education partners indicate the need for continuous and replacement materials and supplies needed for STEM, as many of our district Unduplicated Pupils have limited access to or do not participate in STEM related activities including hand-ons STEM opportunities outside the school instructional environment. And as Dashboard data indicates: English learner students performed (-38.6) points from standard on CAASPP, low income students performed (-32.4) points from standard, Hispanic students performed (-29.8) points from standard, and 1.4% of English learners maintained ELPI level 4, 30.9% maintained ELPI level, 1, 2L, 2H, 3L, 3H, and 18% decreased at least one ELPI level, providing hands-on experiences will strengthen student retention of information. In order to maintain inquiry-based learning, so that students know how to ask the right questions and how to answer them authentically, building upon students' natural curiosity and sense of wonder, teaching students to explore alternate thoughts and ideas, and motivating students to take formulated risks, learn from calculated failures, and integrate acquired knowledge, materials and supplies are needed to support lessons. Scope: LEA-wide	and learning how things work. Students will be able to articulate and write about their understanding about science, technology, engineering, and math. Although this action it is being applied site-wide to maximize the impact on both Unduplicated students and all students who need to build reading, writing, speaking, and listening skills while engaging in hands-on experiences.	

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.17	Action: Writing Professional Development to support ELs & LTELs Need: We conducted a thorough needs assessment to identify specific areas where teachers and staff require professional development to support English learners and long-term English learners effectively. In the needs assessment, we reviewed data such as EL proficiency levels, academic performance and input from educational partners to inform the development of targeted training. The goal of the comprehensive literacy professional learning would include professional learning for teachers focused on the improvement of literacy achievement for all students the professional learning for teachers would focus on helping teachers develop integrated ELD strategies in writing to support all students and particularly students who are acquiring language. Scope: LEA-wide	The professional development will implement effective teaching practices to increase student writing ability. Implement writing assessments to make changes in instruction to ensure student growth. Know how to scaffold for meeting the needs of a range of learners and implement writing lessons using a comprehensive literacy framework and developing units based on the three standards-based genres. Although this action is primarily aimed at addressing the needs of Unduplicated Pupils, it will be implemented across the entire site to benefit all students, since many other students have similar needs.	1.1, 1.4, 1.6, 1.7
2.1	Action: Math Materials: Books and Supplies Need: CA School Dashboard indicates : All students performed (-67.8) points from standard, SED: (-69.6) points from standard, English	SED, English learners, and foster youth are equipped with core math books and supplies, encompassing standards based practice, an English learner support component, manipulatives, online based practice and progress monitoring and supplemental workbooks. The systematic components of instruction that includes the math progressions and the mathematically practices supports all learners. Although SED, English	2.1, 2.2, 2.3

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Learners: (-73.5) points from standard, Hispanic: (-66.2) points from standard. Local indicators, ongoing educational partner feedback, and state tests identify a need to support students with math books and supplies for building math skills, conceptual understanding and problem solving. Scope: LEA-wide	learners, and foster youth are accessing individualized instruction through these materials, we see a need for these materials LEA-wide. Many of our students have a need of learning recovery and these materials suit these needs.	
2.2	Action: Awards/Incentives Need: According to the dashboard, all students measured (-67.8) from standard. Students had an overall decline of 3.6 points. English learners were (-73.5) points from standard and maintained -2.4 points. Socioeconomically Disadvantaged students were (-69.6) points from standard and declined 4.4 points. Star Math: All 2nd-8th Overall: 56% SED 59% EL: 43% Hispanic: 61% LTELs: 44% 2nd Overall: 38% SED: 32% EL: 30% Hispanic: 40% 3rd Overall: 59% SED: 58% EL: 48% Hispanic: 59% 4th Overall: 73% SED: 71% EL: 48% Hispanic: 72% 5th Overall: 35% SED: 61% EL: 47% Hispanic: 50% LTELs: 25% 6th Overall: 62% SED: 64% EL: 65% Hispanic: 63% LTELs: 57% 7th Overall: 56% SED: 56% EL: 19% Hispanic:	Awards assemblies with incentives, recognition of academic growth, increased student achievement in math is done quarterly throughout the school year. Each year a math student of the year is chosen. Individual student academic and non-academic achievements are acknowledged to engrain positive reinforcement into the school culture. Overall, this process improves student morale and self-efficacy. Although SED, English learners, and Hispanic are often recognized with our Most Improved, Extra Effort, they are often recognized for Honor Roll, Principal's Award and other awards along with all students at TESD. Although this service acknowledges and celebrates academic progress for unduplicated students, the effectiveness of providing this service for all students enhances the culture of the school.	2.1, 2.2, 2.3

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	61% LTELs: 26% 8th Overall: 71% SED: 70% EL: 44% Hispanic: 73% LTELs: 42% Local Benchmark • K- Overall: 45% SED: 49% EL: 35% Hispanic: 46% • 1st-Overall: 71% SED: 70% EL: 62% Hispanic: 70% • 2nd-Overall: 49% SED: 45% EL: 39% Hispanic: 47% • 3rd- Overall: 71% SED: 71% EL: 64% Hispanic: 71% • 4th- Overall: 33% SED: 31% EL: 14% Hispanic: 34% • 5th Overall 14% SED: 15% EL: 5% Hispanic: 15% LTELs: 0% • 6th-Overall: 35% SED: 35% EL: 36% Hispanic: 35% LTELs: 39% • 7th Overall: 9% SED: 9% EL: 0% Hispanic: 9% LTELs: 0% • 8th- Overall: 27% SED: 46% EL: 7% Hispanic: 27% LTELs: 0% Local data, state tests, and ongoing educational partner feedback identify acknowledging achievement supports student motivation and engagement. Scope: LEA-wide		
2.4	Action: Web-Based Programs	Web-based programs will be used in the classroom and for intervention groups to address improving the achievement of disadvantaged and	2.1, 2.2, 2.3

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Need: A thorough review of student data shows: In CAASPP English learners were (-73.5) points from standard and maintained -2.4 points. All students were (-67.8) points from standard and declined 3.6 points. Star Math: All 2nd-8th shows: SED at or above grade level from 32%-71%, EL at 19%-65%, Hispanic at 40%-73% Local Benchmark shows: SED at or above grade level from 9%-71%, EL 0%-64%, Hispanic 9%-71% • LTELs:0%-39% 6th-Overall: 35% SED: 35% EL: 36% Hispanic: 35% LTELs:39% 7th Overall: 9% SED: 9% EL: 0% Hispanic: 9% LTELs: 0% 8th-Overall: 27% SED: 46% EL: 7% Hispanic: 27% LTELs: 0% There is a need of flexible design of web-based programs. Our span of performance is vast and this support is beneficial for unduplicated students. These students have more autonomy and control of their learning with web-based program when it comes to pacing and having access to content at their zone of proximal development. Ongoing feedback from educational partners identifies the need for students to have online learning experiences through the use of technology. Scope:	SED students. Students take ownership of their learning and have access to immediate feedback on progress, therefore students are able to set intentional goals for continued achievement. To implement this action most effectively and efficiently, it is being applied site-wide to maximize the impact on both Unduplicated Pupils and other students who also require these services.	

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide		
3.1	Action: Awards and Incentives Need: According to the P2 reporting, all students had 95.17% attendance. Chronic Absenteeism: Overall- 15.8%, SED- 16.5%, English learner- 13.6%, Hispanic - 15.9%, Homeless - 25%, LTELs - 14.9% Suspension Rate Overall- 3.1%, SED- 3.2%, English learner- 3%, Hispanic - 2.6%, Homeless - 3.1%, LTELs - 14.9% and ongoing educational partners' feedback, there is a need to acknowledge achievement supports student motivation and engagement. Scope: LEA-wide	Awards assemblies with incentives for perfect attendance is done quarterly throughout the school year. Individual student non-academic achievements are acknowledged to engrain positive reinforcement into the school culture. Although this support is purposefully planned for unduplicated students. LEA-wide implementation will, overall, improve all student morale and self-efficacy.	3.1, 3.3
3.2	Action: Psychologist Need: Dashboard data showed that 15.8% of students were chronically absent. Specifically, the rates were 16.5% for Socioeconomically Disadvantaged (SED) students, 13.6% for English learners, 15.9% for Hispanic/Latino	Extending the school psychologist's available days will offer more opportunities for students to access counseling services. This increase will benefit unduplicated students facing challenges with attendance, discipline, suspension, and social and emotional issues, allowing them more chances to receive support from the school psychologist. LEA-wide implementation adds to the betterment of mental health for all students.	3.1, 3.2, 3.3, 3.8

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	students, 25% for homeless students, and 14.9% for LTELs. Additionally, 3.1% of students were suspended. Furthermore, 17 % of students reported a need for counseling services and social-emotional learning opportunities. Based on feedback from educational partners and the district's needs assessment, it was recommended to increase the number of days the school psychologist is available on campus. Scope: LEA-wide		
3.3	Action: LVN Need: Dashboard data indicated that 15.8% of students experienced chronic absenteeism. The rates were 16.5% for Socioeconomically Disadvantaged (SED) students, 13.6% for English learners, 15.9% for Hispanic/Latino students, 25% for homeless students, and 14.9% for LTELs. Educational partner feedback highlighted the need for services aimed at improving student health and increasing family outreach. This includes one-on-one conversations about student health, distributing health literature, and presenting information to help students make better health choices. Scope:	An LVN (Licensed Vocational Nurse) will be available five days a week to support students and parents with outreach and supportive services. The nurse's services will enhance students' mental and physical health through training, skill-building, health literature, and presentations. Fortunately, our school nurse is on campus from Mon-Fri. The school nurse is to bridge the gap between the worlds of medicine/health care and education. Because of the nurse's license and educational background, she is the only member of the school team to adequately address the health needs and procedures that must be carried out in the school setting. The school nurse implements health plans and ultimately has responsibility and accountability for the delivery of student nursing care for all students at school, LEA-wide.	3.1, 3.2, 3.3, 3.8

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	LEA-wide		
3.4	Action: RN Need: Dashboard data indicated that 15.8% of students experienced chronic absenteeism. The rates were 16.5% for Socioeconomically Disadvantaged (SED) students, 13.6% for English learners, 15.9% for Hispanic/Latino students, 25% for homeless students, and 14.9% for LTELs. Ongoing education partner and District feedback emphasized the need for services to improve student health and increase family outreach. These services include one-on-one conversations about student health, distributing health literature, and providing information to help students make healthier choices. Scope: LEA-wide	The RN (Registered Nurse) will have 15 additional days added to the school calendar, enabling her to address student health needs and conduct family outreach. With health needs in mind, nurses cannot be told what duties they can delegate (or hand over) to another person (including unlicensed personnel). The RN has the legal license to determine what may be delegated and to whom it may be delegated. While the nurse may delegate the duty to another person, the nurse still retains the responsibility and accountability for it. All students will have care as needed, LEA-wide.	3.1, 3.2, 3.3, 3.8
3.5	Action: BHS mental health professional Need: According to the P2 reporting, all students had 95.17% attendance. 2023–2024 Dashboard Data Summary	A change will be to increase the days of support from BHS mental health professionals and the triage social worker and eliminate action 2.3, Social Worker. With the consistent attendance of BHS and the Triage Social worker and financial constraints facing the district it was decided that supportive services for students and families would be better served by two staff members contracted through the County Office of Education. With this change, students will have access to either the school psychologist, BHS mental health,	3.1, 3.2, 3.3, 3.8

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	According to the 2023–2024 Dashboard, the overall chronic absenteeism rate was 15.8%. Subgroup rates were as follows: Socioeconomically Disadvantaged (SED) students: 16.5% English Learners: 13.6% Hispanic/Latino students: 15.9% Homeless students: 25% Long-Term English Learners (LTELs): 14.9% Additional indicators from the Dashboard reported a student expulsion rate of 0.4% and a middle school dropout rate of 0 students. CHKS 2023-2024 92% of 6th graders and 96% of 7th graders completed the survey. Parents safety and connectedness survey: 2024-2025 100% of parents feel safe and connected at school. Staff safety and connectedness survey: 2024-2025 83% of staff feel safe and connected at school. Based on the student LCAP survey in 2024-2025, 17% of students report a need for more counseling services. In addition, ongoing feedback from education partners indicates the need for additional BHS services. Scope:	or a triage social worker for the entire day 5 days a week. Students who are struggling with attendance, discipline, suspension, and social and emotional issues will have more access to full-day support. All though our SED, EL and Hispanic students will benefit from mental health wellness. All students who are provided with mental health supports are more likely to go to school ready to learn, actively engage in school activities, have supportive and caring connections with adults and classmates, use appropriate problem-solving skills, have nonaggressive behaviors, and add to a positive school culture.	

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide		
3.8	Action: Triage Social Worker Need: According to the P2 reporting, all students had 95.17% attendance The 2023–2024 Dashboard data reports a chronic absenteeism rate of 15.8% overall. Subgroup rates included 16.5% for SED students, 13.6% for English Learners, 15.9% for Hispanic/Latino students, and 25% for homeless students. The overall suspension rate was 3.1%, with subgroup rates of 3.2% for SED students, 3% for English Learners, 2.6% for Hispanic students, and 3.1% for homeless students. Survey results indicate that 100% of parents feel their child is safe and connected at school. Additionally, 83% of students reported that Tipton Elementary provides sufficient counseling services, according to the LCAP survey. However, continued feedback from educational partners highlights the need for a Triage Social Worker to support students with social-emotional needs and to help develop essential skills such as coping strategies, social interaction, and mindfulness. Scope: LEA-wide	With the consistent attendance of BHS and the Triage Social worker and financial constraints facing the district it was decided that supportive services for students and families would be better served by two staff members contracted through the County Office of Education. With this change, students will have access to either the school psychologist, BHS mental health, or a triage social worker for the entire day 5 days a week. Students who are struggling with attendance, discipline, suspension, and social and emotional issues will have more access to full-day support. All though our SED, EL and Hispanic students will benefit from mental health wellness. All students who are provided with mental health supports are more likely to go to school ready to learn, actively engage in school activities, have supportive and caring connections with adults and classmates, use appropriate problem-solving skills, have nonaggressive behaviors, and add to a positive school culture.	3.1, 3.2, 3.3, 3.8, 3.9

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
3.9	Action: Infrastructure/ Software ActVnet Need: Based on ongoing educational partner feedback: Parents safety and connectedness survey: 2024-2025 100% of parents feel safe and connected at school, Staff safety and connectedness survey: 2024-2025 83% of staff feel safe and connected at school. There is an identified need of better safety measures in infrastructure and software safety. Unduplicated students perform better in safe school learning environments. Scope: LEA-wide	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 LEA-wide.	3.8
3.10	Action: Student Information Need: According to the P2 reporting, all students had 95.17% attendance. Additionally, 15.8% of students were chronically absent. Specifically, the rates were 16.5% for Socioeconomically Disadvantaged (SED) students, 13.6% for English learners, 15.9% for Hispanic/Latino students, 25% for homeless students, and 14.9% for LTELs. Additionally, 3.1% of students were suspended. Ongoing education partner feedback indicates unduplicated students' families have unique needs for communication: addressing gaps in learning;	Unduplicated students will be on a watch list through Aeries Analytics- Areas for review include: attendance, discipline, testing/assessment data, and program participation. This action will be implemented LEA-wide as an early warning system is critical in monitoring all students who are at risk of low student achievement.	3.1, 3.2, 3.3

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	conducting meaningful education partner relationships, and transparency. Scope: LEA-wide		
3.12	Action: Door Locks Need: Local surveys from educational partners revealed that 83% of staff and 100% of parents feel safe and connected at school. While working on the school safety plan it was determined that it would be best if TESD could update the current door locks. Ongoing education partner feedback indicates that parents feel safe and connected to the school. However, a lower percentage of staff members feel safe and connected. In addition, unduplicated students will benefit from staff feeling safer and having a more secure classrooms. Unduplicated students have lower attendance rates, in part, because they don't feel safe at school at times. Education partner feedback urges the District to implement safety measures. Scope: LEA-wide	By updating the current door locks with keyless entry door lock system TESD will be able to increase a safer and more secure campus. LEA-wide implementation of this action will increase the rate of a sense of safety and security for parents, students, and staff.	3.1, 3.8, 3.10
4.1	Action: Parent Events Need:	The District wishes to ensure that attendance of all parents at parent conferences. This remains an ongoing effort, with the district committed to devising strategies to further boost parent	4.1, 4.2, 4.3, 4.4

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Based on feedback from educational partners, the development of 22 opportunities for parent involvement in district decision-making, 50 parent education opportunities through schoolwide programs, and the coordination of 34 parent-sponsored events have significantly increased overall parent engagement. Ongoing input from partners highlights that when parents are involved in decision-making processes, it strengthens the district's connection to the community and helps ensure its efforts remain relevant and responsive to local needs. Scope: LEA-wide	participation. We would like to maintain effectiveness of this Action because parents access to real-time student and school information through the Aeries Parent Portal including attendance, grades, ELPAC and CAASPP student score reports, and school/parent communication more frequently and have the opportunity to team up with school staff.	
4.2	Action: Student Information/Parent Communication Need: According to the P2 reporting, all students had 95.17% attendance The 2023–2024 Dashboard reported a chronic absenteeism rate of 15.8% overall. Subgroup rates were as follows: 16.5% for SED students, 13.6% for English Learners, 15.9% for Hispanic/Latino students, and 25% for homeless students. Survey results indicated that 100% of parents feel safe and connected to the school. However, feedback from educational partners	Giving parents access through the Aeries Portal will allow for ongoing communication regarding grades and attendance. Parent Square will be used to communicate school events and important information to keep parents and guardians informed throughout the school year. School information will be posted on the school website as well as on Facebook to increase awareness and remind families of events taking place at TESD along with paper notes that are sent home as a reminder. The district encourages parents to stay informed about the progress being made with their students.	4.1, 4.2, 4.3, 4.4

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	identified a need to strengthen parent communication regarding school events and student progress. Scope: LEA-wide		
5.1	Action: Facilities Need: 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. There is a need for improving and maintaining the 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	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.	5.1, 5.2, 5.4

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	and input on the importance of maintaining ongoing improvements and maintenance of district facilities at excellent levels. Scope: LEA-wide		
5.2	Action: Equipment Need: Four VAPA events were held, and 11.2% of students experienced learning in music. Ongoing feedback from educational partners identified a need for continued VAPA and music experiences. Specifically for English learners, with second language acquisition, the integration of visual arts provides differentiated learning, bolsters confidence, and encourages students to appreciate their own cultures and heritages through experiential learning in a safe learning space. Scope: LEA-wide	The District will provide adequate facilities to increase student participation in the music program as well as other VAPA course offerings. Students who participate in the arts are: 4 times more likely to be recognized for academic achievement 3 times more likely to win an award for school attendance - Participate in youth groups nearly four times as frequently - Read for pleasure nearly twice as often - Perform community service more than four times as often. Unduplicated students perform at lower rate in VAPA classes. These students do not have the resource to participate in VAPA activities outside of the school setting.	5.2, 5.3
5.3	Action: School Garden Need: Ongoing feedback from education partners identifies the need to maintain the school garden. Although our garden focuses on ag science and nutrition, cross-curriculum to other content areas such as language arts, math,	The District will provide a school garden for outdoor learning experience for SED, EL, and Hispanic students. This experience for these students will give opportunities to develop language, help to make healthy eating choices, and give facilitate culturally relevant lessons. We will use the garden for all students that is a learning environment used to promote real world, hands on experiences LEA-wide.	5.1, 5.2

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	science, social studies and art are often a part of the learning. Additionally, the garden is an excellent location to model sustainable practices and present environmental education lessons. Ongoing education partner feedback indicated that agriculture is a cornerstone area for learning based on our District location and prominent ag industry. Unduplicated students have family who work in this industry, aspire to be in agricultural fields of study, and find the learning in the garden to be preparing them for life skills. Scope: LEA-wide		
5.4	Action: Custodial Staff Need: 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. 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. Scope:	Full time custodial staff will provide cleaning and maintaining campus at an optimal level, because this brings a sense of pride and caring for all who are learning at our site.	5.3, 5.4

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide		
5.5	Action: Materials, Supplies and Equipment Need: Extracurricular activities offer an experience of learning and growth outside of the classroom, especially for unduplicated students who have less access to these opportunities. Per input from staff and families of Tipton Unduplicated students, opportunities to engage in extracurricular and enrichment experiences outside the home is limited by fiscal constraints, transportation challenges, lack of off-site learning offerings in the community, and at times language barriers that limit engagement in off-site extracurricular and or/enrichment activities. Many Tipton families cannot afford activity fees or to travel to out-of-town destinations to participate. For parents of many of our Tipton Unduplicated Pupils, affordably accessing materials or a lack of effectively being able to incorporate these materials into enriching and learning supportive activities is challenging. These programs are not funded or cut entirely, students who excel in these areas would not have the resources to access these activities. Ongoing education partner feedback is strongly supportive of unduplicated students having these experiences to be a well-rounded student.	The District will provide materials, supplies and equipment needed for enrichment and extra curricular activities LEA- wide, which includes but is not limited to sports and clubs. Not only are our Unduplicated Pupils challenged with accessing Extracurricular and enrichment activities, but the very rural location of the district and the scarce number of in-town offerings, makes it a challenge for a majority of all our students to participate in needed exposure and engagement in these types of activities. Thus, this action is implemented school-wide to provide equity in participation for all our district students.	5.3

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
5.6	Action: Music Need: Ongoing educational partner feedback identified the need for a music program. Especially a music program to broaden the learning experiences for SED, EL and Hispanic students. Per feedback gained by the district, these students have limited access music-related participation outside the school environment. Fiscal constraints hinder access to off-site music lessons and instrument purchase/rental. The enrichment of music education serves all students in gaining a wide variety of understanding. Unduplicated students would not necessarily have access to private music lessons if this resources were not provided at school. Scope: LEA-wide	Hire a music teacher and students experienced playing an instrument and reading music. Unduplicated and all students LEA-wide benefit from the implementation of music class, thus providing equitable access to a broad course of study.	5.2, 5.3
5.7	Action: Materials and Supplies Need: On-going request from educational partners indicates support for the continuance of providing a broad range of studies, including elective courses being offered. The socioeconomically disadvantaged and English	By providing supplies essential for broad range of study, unduplicated students will have the necessary supplies that are needed to increase their levels of success in all learning areas. As participation in a broad course of study is a requirement for all district students, providing students other than Unduplicated with the necessary learning resources guarantees equity in	5.3

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Learner students outperformed the statewide average for these groups in ELA and Math. Academic progress in ELA and Math by Unduplicated Pupils has shown the positive impact of providing these additional learning resources to these students. These students benefit from having all the necessary materials to support their learning, as without this access, progress would be slowed. Scope: LEA-wide	education and for all, and thus this Action is being implemented LEA-wide.	
6.1	Action: Staffing/Class Size Need: The California School Dashboard (Dashboard) reports that all students in grades 3-8 performed -32 points from standard on the CAASPP in ELA. Dashboard shows that English learner students performed -38.6 points from standard on CAASPP. However, low income students performed -32.4 points from standard, Hispanic students performed -29.8 points from standard. In Math the Dashboard data reports that students in grades 3-8 performed -67.8 points from standard, SED: -69.6 points from standard, English Learner: -73.5 points from standard, Hispanic: -66.2 points from standard. Students had an overall decline of 3.6 points. Ongoing feedback from educational partners identified a need for small class sizes.	Class sizes will not exceed the maximum number of students as identified in the collective bargaining units. Small class sizes are needed to support student learning with individualized academic and social support for students. Even though this action is principally directed at addressing the needs of Unduplicated Pupils, it will be implemented site-wide to benefit all students, as small class sizes support small group instruction, systematic intervention, one on one student support, and better student success.	6.1, 6.2, 6.3

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
6.2	Action: Additional Staffing Need: The California School Dashboard (Dashboard) reports that all students in grades 3-8 performed -32 points from standard on the CAASPP in ELA. Dashboard shows that English learner students performed -38.6 points from standard on CAASPP. However, low income students performed -32.4 points from standard, Hispanic students performed -29.8 points from standard. In Math the Dashboard data reports that students in grades 3-8 performed -67.8 points from standard, SED: -69.6 points from standard, English Learner: -73.5 points from standard, Hispanic: -626.2 points from standard. Students had an overall decline of 3.6 points. Ongoing education partner feedback tells the District there is a need for additional staffing as lower class sizes will require more teachers. Scope: LEA-wide	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. Although this action, strategically supports unduplicated students, it will be implemented efficiently and effectively LEA-wide.	6.1, 6.2, 6.3

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness

For any limited 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, as applicable.

N/A

Additional Concentration Grant Funding

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 5.4 will provide additional hours to support students and parent events through the Additional Concentration Grant that was available.

Action 6.2 Additional teachers to support small class sizes. This will allow direct services for students who are low-income, English learners and foster youth.

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	N/A
Staff-to-student ratio of certificated staff providing direct services to students	N/a	N/A

2025-26 Total Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	5,207,190	2,322,674	44.605%	5.099%	49.704%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$2,602,443.42	\$503,217.33	\$0.00	\$347,417.01	\$3,453,077.76	\$2,824,790.65	\$628,287.11

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Instructional Aides	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$497,756.00	\$0.00	\$284,256.00			\$213,500.00	\$497,756.00	
1	1.2	Technology and Resources	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$89,900.00	\$153,903.11	\$243,803.11				\$243,803.11	
1	1.3	ELA Materials: Books and Supplies	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$18,000.00	\$18,000.00				\$18,000.00	
1	1.4	Awards/Incentives	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$5,000.00	\$5,000.00				\$5,000.00	
1	1.5	Librarian	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$101,770.00	\$0.00	\$101,770.00				\$101,770.00	
1	1.6	Resource Teacher	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$176,298.00	\$0.00	\$122,200.00			\$54,098.00	\$176,298.00	
1	1.7	Field Trips	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$28,000.00	\$28,000.00				\$28,000.00	
1	1.8	Salary Increase	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$125,000.00	\$0.00	\$125,000.00				\$125,000.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.9	Summer School	All	No			All Schools	On-going	\$106,900.00	\$8,000.00		\$114,900.00			\$114,900.00	
1	1.10	Tutoring	All	No			All Schools	On-going	\$25,000.00	\$0.00		\$25,000.00			\$25,000.00	
1	1.11	Web-Based Programs	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$15,000.00	\$15,000.00				\$15,000.00	
1	1.12	Materials	All	No			All Schools	On-going	\$0.00	\$1,500.00				\$1,500.00	\$1,500.00	
1	1.13	Library Books and Materials	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$13,000.00	\$13,000.00				\$13,000.00	
1	1.14	MTSS Coach	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$6,675.00	\$0.00	\$6,675.00				\$6,675.00	
1	1.15	STEM Enrichment Teacher	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$141,000.00	\$0.00	\$141,000.00				\$141,000.00	
1	1.16	Materials and Supplies	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$1,000.00	\$1,000.00				\$1,000.00	
1	1.17	Writing Professional Development to support ELs & LTELs	English Learners	Yes	LEA-wide	English Learners	All Schools	On-going	\$6,865.00	\$0.00	\$6,865.00				\$6,865.00	
1	1.18	Reading Intervention	All	No			All Schools	On-going	\$0.00	\$30,000.00		\$30,000.00			\$30,000.00	
1	1.19	Academic Instructional Coach	All	No			All Schools	3 years	\$85,992.00	\$0.00		\$85,992.00			\$85,992.00	
2	2.1	Math Materials: Books and Supplies	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$5,000.00	\$5,000.00				\$5,000.00	
2	2.2	Awards/Incentives	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$5,000.00	\$5,000.00				\$5,000.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
2	2.3	Professional Development	All	No			All Schools	On-going	\$18,830.00	\$0.00	\$10,830.00	\$8,000.00			\$18,830.00	
2	2.4	Web-Based Programs	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$5,000.00	\$5,000.00				\$5,000.00	
2	2.5	Academic Instructional Coach	All	No			All Schools	3 years	\$85,992.00	\$0.00		\$85,992.00			\$85,992.00	
3	3.1	Awards and Incentives	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$4,000.00	\$4,000.00				\$4,000.00	
3	3.2	Psychologist	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$71,010.00	\$0.00	\$71,010.00				\$71,010.00	
3	3.3	LVN	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$53,437.00	\$0.00	\$53,437.00				\$53,437.00	
3	3.4	RN	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$18,510.00	\$0.00	\$18,510.00				\$18,510.00	
3	3.5	BHS mental health professional	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$83,805.00	\$0.00	\$23,805.00	\$60,000.00			\$83,805.00	
3	3.6	Special Friends Aide	All	No			All Schools	On-going	\$13,187.00	\$0.00				\$13,187.00	\$13,187.00	
3	3.7	Parent Liaison	All	No			All Schools	On-going	\$31,139.00	\$0.00				\$31,139.00	\$31,139.00	
3	3.8	Triage Social Worker	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$83,805.00	\$0.00	\$23,805.00	\$60,000.00			\$83,805.00	
3	3.9	Infrastructure/ Software ActVnet	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$2,400.00	\$2,400.00				\$2,400.00	
3	3.10	Student Information	English Learners Foster Youth	Yes	LEA-wide	English Learners Foster Youth	All Schools	On-going	\$0.00	\$2,100.00	\$2,100.00				\$2,100.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
			Low Income			Low Income										
3	3.11	CPR	All	No			All Schools	Every 2 years	\$3,430.00	\$0.00	\$3,430.00				\$3,430.00	
3	3.12	Door Locks	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	Over the next two years	\$100,000.00	\$0.00	\$66,666.67	\$33,333.33			\$100,000.00	
3	3.13	Professional Development														
4	4.1	Parent Events	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$6,500.00	\$6,500.00				\$6,500.00	
4	4.2	Student Information/Parent Communication	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$11,084.00	\$11,084.00				\$11,084.00	
5	5.1	Facilities	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$300,000.00	\$300,000.00				\$300,000.00	
5	5.2	Equipment	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$2,500.00	\$2,500.00				\$2,500.00	
5	5.3	School Garden	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$2,500.00	\$2,500.00				\$2,500.00	
5	5.4	Custodial Staff	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$31,814.00	\$0.00	\$31,814.00				\$31,814.00	
5	5.5	Materials, Supplies and Equipment	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$4,000.00	\$4,000.00				\$4,000.00	
5	5.6	Music	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$104,819.65	\$0.00	\$70,826.64			\$33,993.01	\$104,819.65	
5	5.7	Materials and Supplies	English Learners Foster Youth	Yes	LEA-wide	English Learners Foster Youth	All Schools	On-going	\$0.00	\$4,800.00	\$4,800.00				\$4,800.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
			Low Income			Low Income										
6	6.1	Staffing/Class Size	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$483,397.00	\$0.00	\$483,397.00				\$483,397.00	
6	6.2	Additional Staffing	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$278,459.00	\$0.00	\$278,459.00				\$278,459.00	

2025-26 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
5,207,190	2,322,674	44.605%	5.099%	49.704%	\$2,588,183.42	0.000%	49.704 %	Total:	\$2,588,183.42
								LEA-wide Total:	\$2,588,183.42
								Limited Total:	\$0.00
								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	\$284,256.00	
1	1.2	Technology and Resources	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$243,803.11	
1	1.3	ELA Materials: Books and Supplies	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$18,000.00	
1	1.4	Awards/Incentives	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$5,000.00	
1	1.5	Librarian	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$101,770.00	
1	1.6	Resource Teacher	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$122,200.00	
1	1.7	Field Trips	Yes	LEA-wide	English Learners Foster Youth	All Schools	\$28,000.00	

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 (%)
					Low Income			
1	1.8	Salary Increase	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$125,000.00	
1	1.11	Web-Based Programs	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$15,000.00	
1	1.13	Library Books and Materials	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$13,000.00	
1	1.14	MTSS Coach	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$6,675.00	
1	1.15	STEM Enrichment Teacher	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$141,000.00	
1	1.16	Materials and Supplies	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,000.00	
1	1.17	Writing Professional Development to support ELs & LTELs	Yes	LEA-wide	English Learners	All Schools	\$6,865.00	
2	2.1	Math Materials: Books and Supplies	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$5,000.00	
2	2.2	Awards/Incentives	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$5,000.00	
2	2.4	Web-Based Programs	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$5,000.00	
3	3.1	Awards and Incentives	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$4,000.00	
3	3.2	Psychologist	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$71,010.00	
3	3.3	LVN	Yes	LEA-wide	English Learners Foster Youth	All Schools	\$53,437.00	

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 (%)
					Low Income			
3	3.4	RN	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$18,510.00	
3	3.5	BHS mental health professional	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$23,805.00	
3	3.8	Triage Social Worker	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$23,805.00	
3	3.9	Infrastructure/ Software ActVnet	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$2,400.00	
3	3.10	Student Information	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$2,100.00	
3	3.12	Door Locks	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$66,666.67	
4	4.1	Parent Events	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$6,500.00	
4	4.2	Student Information/Parent Communication	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$11,084.00	
5	5.1	Facilities	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$300,000.00	
5	5.2	Equipment	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$2,500.00	
5	5.3	School Garden	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$2,500.00	
5	5.4	Custodial Staff	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$31,814.00	
5	5.5	Materials, Supplies and Equipment	Yes	LEA-wide	English Learners Foster Youth	All Schools	\$4,000.00	

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 (%)
					Low Income			
5	5.6	Music	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$70,826.64	
5	5.7	Materials and Supplies	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$4,800.00	
6	6.1	Staffing/Class Size	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$483,397.00	
6	6.2	Additional Staffing	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$278,459.00	

2024-25 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$3,138,743.72	\$2,851,289.82

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)
1	1.1	Instructional Aides	Yes	\$433,530.00	\$401,500.63
1	1.2	Technology and Resources	Yes	\$157,600.00	\$190,295.78
1	1.3	ELA Materials: Books and Supplies	Yes	\$25,000.00	\$17,808.99
1	1.4	Awards/Incentives	Yes	\$6,000.00	\$8,550.75
1	1.5	Librarian	Yes	\$98,000.00	\$98,079.82
1	1.6	Resource Teacher	Yes	\$166,738.00	\$175,754.06
1	1.7	Field Trips	Yes	\$45,000.00	\$27,021.59
1	1.8	Salary Increase	Yes	\$125,000.00	\$125,000.00
1	1.9	Summer School	No	\$98,600.00	\$107,875.73
1	1.10	Tutoring	No	\$39,000.00	\$11,465.86
1	1.11	Web-Based Programs	Yes	\$10,000.00	\$23,553.00

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	1.12	Materials	No	\$1,500.00	\$583.67
1	1.13	Library Books and Materials	Yes	\$15,000.00	\$14,962.24
1	1.14	MTSS Coach	Yes	\$10,712.50	\$9,341.24
1	1.15	STEM Enrichment Teacher	Yes	\$130,014.00	\$130,561.84
1	1.16	Materials and Supplies	Yes	\$3,000.00	\$1,526.32
1	1.17	Writing Professional Development to support ELs & LTELs	Yes	\$16,620.00	\$19,661.45
1	1.18	Reading Intervention	No	\$30,000.00	\$30,000.00
2	2.1	Math Materials: Books and Supplies	Yes	\$25,000.00	\$2,568.12
2	2.2	Awards/Incentives	Yes	\$6,000.00	\$6,591.41
2	2.3	Professional Development	No	\$7,200.00	\$18,797.41
2	2.4	Web-Based Programs	Yes	\$2,500.00	\$5,420.00
3	3.1	Awards and Incentives	Yes	\$4,000.00	\$8,930.85
3	3.2	Psychologist	Yes	\$68,840.00	\$68,840.00

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)
3	3.3	LVN	Yes	\$53,437.00	\$53,437.00
3	3.4	RN	Yes	\$12,090.00	\$12,090.00
3	3.5	Special Friends Aide		\$12,250.00	\$12,354.99
3	3.6	BHS mental health professional	Yes	\$46,000.00	\$46,000.00
3	3.7	Parent Liaison	No	\$29,752.00	\$30,081.94
3	3.8	Triage Social Worker	Yes	\$46,000.00	\$46,000.00
3	3.9	Infrastructure/ Software ActVnet	Yes	\$2,400.00	\$2,400.00
3	3.10	Student Information	Yes	\$4,250.00	\$2,100.00
3	3.11	CPR	No	\$0.00	\$0.00
3	3.12	Door Locks	Yes	\$130,408.75	\$0.00
3	3.13	Professional Development	Yes	\$4,400.00	\$3,118.63
4	4.1	Parent Events	Yes	\$10,000.00	\$6,105.09
4	4.2	Student Information/Parent Communication	Yes	\$11,084.00	\$17,897.99
5	5.1	Facilities	No	\$325,000.00	\$325,000.00
			Yes		

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	5.2	Equipment	Yes	\$5,000.00	\$5,997.42
5	5.3	School Garden	Yes	\$2,500.00	\$2,500.00
5	5.4	Custodial Staff	Yes	\$30,207.00	\$30,207.00
5	5.5	Materials, Supplies and Equipment	Yes	\$6,000.00	\$5,948.64
5	5.6	Music	Yes	\$132,424.47	\$0.00
5	5.7	Materials and Supplies	Yes	\$5,500.00	\$3,069.67
6	6.1	Staffing/Class Size	Yes	\$465,480.00	\$462,584.69
6	6.2	Additional Staffing	Yes	\$279,706.00	\$279,706.00

2024-25 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)
2,356,507	\$2,647,624.94	\$2,402,068.22	\$245,556.72	0.000%	0.000%	0.000%

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	\$261,130.00	\$238,336.58		
1	1.2	Technology and Resources	Yes	\$157,600.00	\$190,166.48		
1	1.3	ELA Materials: Books and Supplies	Yes	\$25,000.00	\$17,348.40		
1	1.4	Awards/Incentives	Yes	\$6,000.00	\$4,941.34		
1	1.5	Librarian	Yes	\$98,000.00	\$98,079.82		
1	1.6	Resource Teacher	Yes	\$115,545.00	\$117,639.60		
1	1.7	Field Trips	Yes	\$45,000.00	\$27,021.59		
1	1.8	Salary Increase	Yes	\$125,000.00	\$125,000.00		
1	1.11	Web-Based Programs	Yes	\$5,000.00	\$23,553.00		
1	1.13	Library Books and Materials	Yes	\$15,000.00	\$14,962.24		
1	1.14	MTSS Coach	Yes	\$10,712.50	\$9,341.24		
1	1.15	STEM Enrichment Teacher	Yes	\$130,014.00	\$130,561.84		
1	1.16	Materials and Supplies	Yes	\$3,000.00	\$1,438.98		

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	1.17	Writing Professional Development to support ELs & LTELs	Yes	\$9,980.00	\$17,161.45		
2	2.1	Math Materials: Books and Supplies	Yes	\$25,000.00	\$717.98		
2	2.2	Awards/Incentives	Yes	\$6,000.00	\$3,774.14		
2	2.4	Web-Based Programs	Yes	\$2,500.00	\$5,420.00		
3	3.1	Awards and Incentives	Yes	\$4,000.00	\$8,312.76		
3	3.2	Psychologist	Yes	\$68,840.00	\$68,840.00		
3	3.3	LVN	Yes	\$53,437.00	\$53,437.00		
3	3.4	RN	Yes	\$12,090.00	\$12,090.00		
3	3.6	BHS mental health professional	Yes	\$46,000.00	\$46,000.00		
3	3.8	Triage Social Worker	Yes	\$46,000.00	\$46,000.00		
3	3.9	Infrastructure/ Software ActVnet	Yes	\$2,400.00	\$2,400.00		
3	3.10	Student Information	Yes	\$4,250.00	\$2,100.00		
3	3.12	Door Locks	Yes	\$130,408.75	\$0.00		
3	3.13	Professional Development	Yes	\$4,400.00	\$2,342.62		
4	4.1	Parent Events	Yes	\$10,000.00	\$6,105.09		
4	4.2	Student Information/Parent Communication	Yes	\$11,084.00	\$17,987.99		
5	5.1	Facilities	Yes	\$325,000.00	\$325,000.00		
5	5.2	Equipment	Yes	\$5,000.00	\$1,972.08		

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)
5	5.3	School Garden	Yes	\$2,500.00	\$2,500.00		
5	5.4	Custodial Staff	Yes	\$30,207.00	\$30,207.00		
5	5.5	Materials, Supplies and Equipment	Yes	\$6,000.00	\$5,948.64		
5	5.6	Music	Yes	\$94,840.69	\$0.00		
5	5.7	Materials and Supplies	Yes	\$5,500.00	\$3,069.67		
6	6.1	Staffing/Class Size	Yes	\$465,480.00	\$462,584.69		
6	6.2	Additional Staffing	Yes	\$279,706.00	\$279,706.00		

2024-25 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)
5,295,332	2,356,507	5.959%	50.461%	\$2,402,068.22	0.000%	45.362%	\$269,987.61	5.099%

Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

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, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (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 the nature of some LCAP template sections 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, including long-term 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]).
 - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.

- Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (EC sections 52064[b][6], [8], and [11]).

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 must: (a) reflect comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (Dashboard), (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 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023 and Senate Bill 153, Chapter 38, Statutes of 2024.

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 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 which, based on research, experience, and input gathered from educational partners, the LEA believes 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 document. Additionally, the beginning of each template section includes information emphasizing the purpose that 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 present a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included throughout each subsequent section of the LCAP.

Requirements and Instructions

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

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, employment, the number and size of specific schools, recent community challenges, and other such information the LEA may wish to include can enable a reader to more fully understand the LEA's LCAP.
- LEAs may also provide information about their strategic plan, vision, etc.
- As part of this response, identify all schools within the LEA receiving Equity Multiplier funding.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Reflect on the LEA's annual performance on the Dashboard and local data. This may include both successes and challenges identified by the LEA during the development process.

LEAs are encouraged to highlight how they are addressing the identified needs of student groups, and/or schools within the LCAP as part of this response.

As part of this response, the LEA must identify the following, which will remain unchanged during the three-year LCAP cycle:

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;
- Any student group within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard; and/or
- Any student group within a school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard.

EC Section 52064.4 requires that an LEA that has unexpended Learning Recovery Emergency Block Grant (LREBG) funds must include one or more actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of *EC* Section 52064.4, all LEAs must do the following:

- For the 2025–26, 2026–27, and 2027–28 LCAP years, identify whether or not the LEA has unexpended LREBG funds for the applicable LCAP year.
 - If the LEA has unexpended LREBG funds the LEA must provide the following:
 - The goal and action number for each action that will be funded, either in whole or in part, with LREBG funds; and
 - An explanation of the rationale for selecting each action funded with LREBG funds. This explanation must include:
 - An explanation of how the action is aligned with the allowable uses of funds identified in [EC Section 32526\(c\)\(2\)](#); and
 - An explanation of how the action is expected to address the area(s) of need of students and schools identified in the needs assessment required by [EC Section 32526\(d\)](#).
 - For information related to the allowable uses of funds and the required needs assessment, please see the Program Information tab on the [LREBG Program Information](#) web page.
 - Actions may be grouped together for purposes of these explanations.
 - The LEA may provide these explanations as part of the action description rather than as part of the Reflections: Annual Performance.
 - If the LEA does not have unexpended LREBG funds, the LEA is not required to conduct the needs assessment required by *EC* Section 32526(d), to provide the information identified above or to include actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

Annually identify the reason(s) the LEA is eligible for or has requested technical assistance consistent with *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, and provide a summary of the work underway as part of receiving technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance, however this also includes LEAs that have requested technical assistance from their COE.

- If the LEA is not eligible for or receiving technical assistance, the LEA may respond to this prompt as “Not Applicable.”

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

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

- Identify the schools within the LEA that have been identified for CSI.

Support for Identified Schools

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

- 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

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

- 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, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard, 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 to 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.

Requirements

Requirements

School districts and COEs: [EC Section 52060\(g\)](#) and [EC Section 52066\(g\)](#) specify the educational partners that must be consulted when developing the LCAP:

- Teachers,

- Principals,
- Administrators,
- Other school personnel,
- Local bargaining units of the LEA,
- Parents, and
- Students

A school district or COE receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Before adopting the LCAP, school districts and COEs must share it with the applicable committees, as identified below under Requirements and Instructions. 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.

Charter schools: [EC Section 47606.5\(d\)](#) requires that the following educational partners be consulted with when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Parents, and
- Students

A charter school receiving Equity Multiplier funds must also consult with educational partners at the school generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for the school.

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. 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 [CDE's LCAP webpage](#).

Before the governing board/body of an LEA considers the adoption of the LCAP, the LEA must meet the following legal requirements:

- For school districts, see [Education Code Section 52062](#);
 - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).
- For COEs, see [Education Code Section 52068](#); and
- For charter schools, see [Education Code Section 47606.5](#).

- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Complete the table as follows:

Educational Partners

Identify the applicable educational partner(s) or group(s) that were engaged in the development of the LCAP.

Process for Engagement

Describe the engagement process used by the LEA to involve the identified educational partner(s) in the development of the LCAP. At a minimum, the LEA must describe how it 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.
- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Describe any goals, metrics, actions, or budgeted expenditures in the LCAP that were influenced by or developed in response to the educational partner feedback.

- 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. 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.
- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.
- For the purposes of this prompt, this may also include, but is 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 target 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 students
 - Analysis of effectiveness of the specific actions to achieve the goal
 - Analysis of material differences in expenditures
 - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
 - Analysis 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 must 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 must 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. As previously stated, 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, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

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.
 - All Equity Multiplier goals must be developed as focus goals. For additional information, see Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding below.
- **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.

Requirement to Address the LCFF State Priorities

At a minimum, the LCAP must address all LCFF priorities and associated metrics articulated in *EC* sections 52060(d) and 52066(d), as applicable to the LEA. The [LCFF State Priorities Summary](#) provides a summary of *EC* sections 52060(d) and 52066(d) to aid in the development of the LCAP.

Respond to the following prompts, as applicable:

Focus Goal(s)

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.

Type of Goal

Identify the type of goal being implemented as a Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An 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.

Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding

Description

LEAs receiving Equity Multiplier funding must include one or more focus goals for each school generating Equity Multiplier funding. In addition to addressing the focus goal requirements described above, LEAs must adhere to the following requirements.

Focus goals for Equity Multiplier schoolsites must address the following:

- (A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and
- (B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school’s educators, if applicable.
- Focus Goals for each and every Equity Multiplier schoolsite must identify specific metrics for each identified student group, as applicable.
- An LEA may create a single goal for multiple Equity Multiplier schoolsites if those schoolsites have the same student group(s) performing at the lowest performance level on one or more state indicators on the Dashboard or, experience similar issues in the credentialing, subject matter preparation, and retention of the school’s educators.
 - When creating a single goal for multiple Equity Multiplier schoolsites, the goal must identify the student groups and the performance levels on the Dashboard that the Focus Goal is addressing; or,
 - The common issues the schoolsites are experiencing in credentialing, subject matter preparation, and retention of the school’s educators, if applicable.

Type of Goal

Identify the type of goal being implemented as an Equity Multiplier Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An 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.
- In addition to this information, the LEA must also identify:
 - The school or schools to which the goal applies

LEAs are encouraged to approach an Equity Multiplier goal from a wholistic standpoint, considering how the goal might maximize student outcomes through the use of LCFF and other funding in addition to Equity Multiplier funds.

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

Note: [EC Section 42238.024\(b\)\(1\)](#) requires that Equity Multiplier funds be used for the provision of evidence-based services and supports for students. Evidence-based services and supports are based on objective evidence that has informed the design of the service or support and/or guides the modification of those services and supports. Evidence-based supports and strategies are most commonly based on educational research and/or metrics of LEA, school, and/or student performance.

Broad 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.

Type of Goal

Identify the type of goal being implemented as a Broad Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An 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

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.

Type of Goal

Identify the type of goal being implemented as a Maintenance of Progress Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain how the actions will sustain the progress exemplified by the related metrics.

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 must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.
- 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 local indicator self-reflection tools within the Dashboard.
- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
- **Required metrics for Equity Multiplier goals:** For each Equity Multiplier goal, the LEA must identify:
 - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or
 - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.
- **Required metrics for actions supported by LREBG funds:** To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.
 - The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #
• Enter the metric number.
Metric

- Identify the standard of measure being used to determine progress towards the goal and/or to measure the effectiveness of one or more actions associated with the goal.

Baseline

- Enter the baseline when completing the LCAP for 2024–25.
 - Use the most recent data associated with the 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 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (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.
 - Indicate the school year to which the baseline data applies.
 - The baseline data must remain unchanged throughout the three-year LCAP.
 - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.
 - If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

- When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.
 - Note for Charter Schools: Charter schools developing a one-year LCAP may provide the Year 1 Outcome when completing the LCAP for both 2025–26 and 2026–27 or may provide the Year 1 Outcome for 2025–26 and provide the Year 2 Outcome for 2026–27.

Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.

- Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

Target for Year 3 Outcome

- When completing the first year of the LCAP, enter the target outcome for the relevant metric the LEA expects to achieve by the end of the three-year LCAP cycle.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a Target for Year 1 or Target for Year 2, as applicable.

Current Difference from Baseline

- When completing the LCAP for 2025–26 and 2026–27, enter the current difference between the baseline and the yearly outcome, as applicable.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP will identify the current difference between the baseline and the yearly outcome for Year 1 and/or the current difference between the baseline and the yearly outcome for Year 2, as applicable.

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

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 . Leave blank until then.	Enter information in this box when completing the LCAP for 2026–27 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 and 2026–27 . Leave blank until then.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective towards achieving the goal. “Effective” means the degree to which the planned actions were successful in producing the target result. Respond to the prompts as instructed.

Note: When completing the 2024–25 LCAP, use the 2023–24 Local Control and Accountability Plan Annual Update template to complete the Goal Analysis and identify the Goal Analysis prompts in the 2024–25 LCAP as “Not Applicable.”

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.
 - Include a discussion of relevant challenges and successes experienced with the implementation process.
 - This discussion 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.

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.

- 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.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

- Describe the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal. “Effectiveness” means the degree to which the actions were successful in producing the target result and “ineffectiveness” means that the actions did not produce any significant or targeted result.
 - 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.
 - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

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

- 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.
 - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:

- The reasons for the ineffectiveness, and
- How changes to the action will result in a new or strengthened approach.

Actions:

Complete the table as follows. Add additional rows as necessary.

Action

- Enter the action number.

Title

- Provide a short title for the action. This title will also appear in the action tables.

Description

- Provide a brief description of the action.
 - For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.
 - As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

Total Funds

- Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.

Contributing

- Indicate whether the action contributes to meeting the increased 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 contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496 in the Increased or Improved Services section of the LCAP.

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.

Required Actions

For English Learners and Long-Term English Learners

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
 - Language acquisition programs, as defined in *EC* Section 306, provided to students, and
 - Professional development for teachers.
 - If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.

For Technical Assistance

- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

For Lowest Performing Dashboard Indicators

- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
 - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
 - These required actions will be effective for the three-year LCAP cycle.

For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.
 - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to [EC Section 32526\(d\)](#). For information related to the required needs assessment please see the Program Information tab on the [LREBG](#)

[Program Information](#) web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the [California Statewide System of Support LREBG Resources](#) web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32526(d).

- School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.
- As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in [EC Section 32526\(c\)\(2\)](#).
- LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
 - Identify the action as an LREBG action;
 - Include an explanation of how research supports the selected action;
 - Identify the metric(s) being used to monitor the impact of the action; and
 - Identify the amount of LREBG funds being used to support the action.

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 as defined in *EC* Section 42238.02 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.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with *EC* Section 42238.02, long-term English learners are included in the English learner student group.

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC*

Section 52064[b][8][B]; 5 CCR Section 15496[a]). This proportionality percentage is also known as the “minimum proportionality percentage” or “MPP.” The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

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 identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for *any* action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all 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 increased or improved services standard because enrolling students is not the same as serving students.

For School Districts Only

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Requirements and Instructions

Complete the tables as follows:

- 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 foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

Projected Additional 15 percent LCFF Concentration Grant

- 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 LEA's 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:

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA’s unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

- As stated above, 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 increased or improved services standard because enrolling students is not the same as serving students.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

Note for COEs and Charter Schools: In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA’s needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s)

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

For any limited 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, as applicable.

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.
- 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, based on the LEA's current pay scale, 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 Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Additional Concentration Grant Funding

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 a single-school LEA or 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 Total Planned Expenditures 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 Total Planned Expenditures Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover 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 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

Total Planned Expenditures Table

In the Total Planned Expenditures 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 estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated 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 requirement; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services requirement.
- 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.
 - **Note:** Equity Multiplier funds must be included in the "Other State Funds" category, not in the "LCFF Funds" category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA's LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **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, based on the LEA's current pay scale, 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 Services 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 estimated based on 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 estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program,

the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **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 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 plus 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
November 2024

4.

ADMINISTRATIVE: Action items:

4.3 Approval of the Districts General Fund Excess Reserve 2026

District: Tipton Elementary
CDS #: 54-72215

2025-26 Budget Attachment

Substantiation of Need for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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..

Combined and Unassigned/Unappropriated Fund Balances (Resources 0000-1999, Objects 9780, 9789 and 9790)			
Form	Fund		2025-26 Budget
01	General Fund/County School Service Fund	Form 01	\$4,700,607.26
17	Special Reserve Fund for Other Than Capital Outlay Projects	Form 17	\$0.00
Total Assigned and Unassigned Ending Fund Balances			\$4,700,607.26
District Standard Reserve Level			4%
Less District Minimum Recommended Reserve for Economic Uncertainties			Form 01CS Line 10B-4 Form 01CS Line 10B-7 \$455,492.84
Remaining Balance to Substantiate Need			\$4,245,114.42
Substantiation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Uncertainties			Amount
Fund	Descriptions		
01	Designated for Economic Uncertainties - Additional		\$1,745,114.42
01	Designated for Health and Welfare		\$700,000.00
01	Assigned for Facility Purposes		\$1,000,000.00
01	Reserved for Encumbrances		\$800,000.00
	Insert Lines above as needed		
Total of Substantiated Needs			\$4,245,114.42
Remaining Unsubstantiated Balance			\$0.00

4. **ADMINISTRATIVE: Action items:**

4.4 Approval of Proposed School Budget for the 2025-2026 School Year



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

2025-2026
Budget Adoption

Board Meeting June 10th, 2025
Board Approval June 12th, 2025

Board of Trustees

Board President– Iva Sousa

Board Clerk – John Cardoza

Board Trustee –Fernando Cunha

Board Trustee–Greg Rice

Board Trustee–Shelley Heeger

District Administration

Stacey Bettencourt
Superintendent/Secretary of Board

Jackie Everett, Ed.
Principal

Cassandra Young, Business Manager/HR

Fausto Martin, Maintenance Operations & Transportation

Connie Sanchez, Cafeteria

**Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
School District Certification**

ANNUAL BUDGET REPORT:

July 1, 2025 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: 6/05/2025

Adoption Date: 6/12/2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Public Hearing:

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

Date: 6/10/2025

Time: 7:00 pm

Contact person for additional information on the budget reports:

Name: Stacey Bettencourt

Title: Superintendent

Telephone: 559-752-4213

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

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 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	Projected (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	
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	

Budget, July 1
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9a	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	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	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
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 (2024-25) annual payment?		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	X
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
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:	n/a	X
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	

Budget, July 1
FINANCIAL REPORTS
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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

☒ 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)

Printed Name: _____

Title: _____

For additional information on this certification, please contact:

Name: Stacey Bettercourt

Title: Superintendent

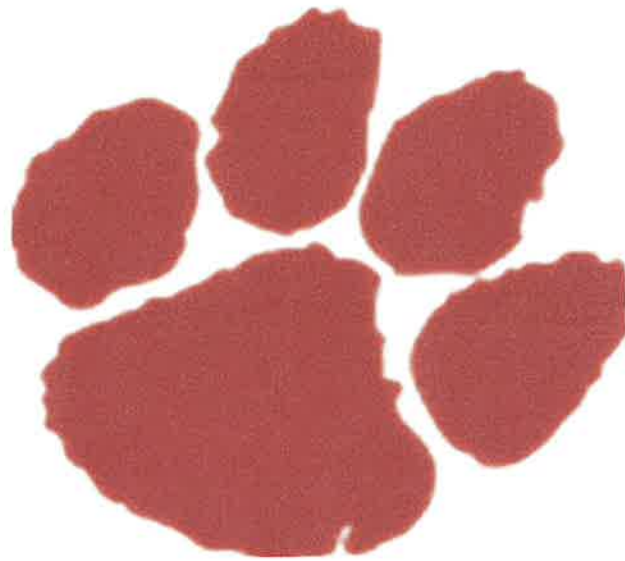
Telephone: 55-752-4213

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



Tipton Elementary School District

**SUMMARY ALL
SACS FUND RESOURCES**

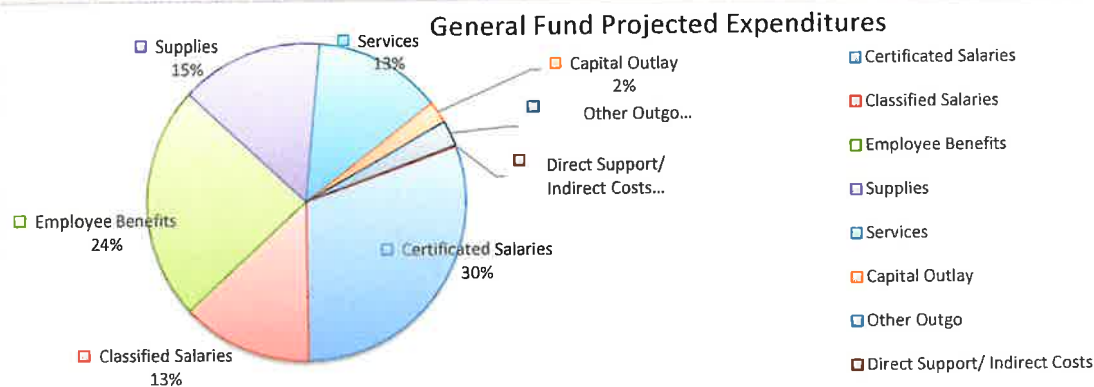


**Budget Adoption
2025-2026**



Tipton Elementary School District
2025-2026 Budget Adoption
Revenues, Expenditures and Changes in Fund Balance

	GENERAL FUND	FUND 010	
	Unrestricted	Restricted	Combined
Beginning Balance	\$5,309,469.19	\$4,100,079.20	\$9,409,548.39
<i>Revenues</i>			
LCFF	\$7,684,042.00	\$0.00	\$7,684,042.00
Federal Revenue	\$0.00	\$482,345.00	\$482,345.00
State Revenue	\$101,215.85	\$1,724,193.24	\$1,825,409.09
Local/Other Revenue	\$233,000.00	\$22,000.00	\$255,000.00
Total Revenue	\$8,018,257.85	\$2,228,538.24	\$10,246,796.09
<i>Expenditures</i>			
Certificated Salaries	\$3,306,517.00	\$372,152.00	\$3,678,669.00
Classified Salaries	\$894,280.00	\$772,233.00	\$1,666,513.00
Employee Benefits	\$2,094,521.00	\$846,312.00	\$2,940,833.00
Supplies	\$440,003.11	\$819,016.59	\$1,259,019.70
Services	\$870,641.00	\$376,421.00	\$1,247,062.00
Capital Outlay	\$99,666.67	\$234,248.52	\$333,915.19
Other Outgo	\$36,375.00	\$249,352.00	\$285,727.00
Direct Support/ Indirect Costs	(\$102,203.00)	\$77,785.00	(\$24,418.00)
Total Expenditures	\$7,639,800.78	\$3,747,520.11	\$11,387,320.89
<i>Other Financing Sources/ Uses</i>			
Other sources In	\$0.00	\$0.00	\$0.00
Interfund Transfer Out	\$0.00	\$0.00	\$0.00
Contributions	(\$987,319.00)	\$987,319.00	\$0.00
Total, Other Financing Sources/Uses	(\$987,319.00)	\$987,319.00	\$0.00
Net Increase/Decrease	(\$608,861.93)	(\$531,662.87)	
Ending fund Balance	\$4,700,607.26	\$3,568,416.33	\$8,269,023.59





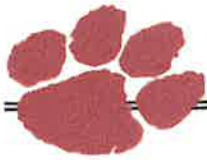
Tipton Elementary School District
2025-2026 Budget Adoption

Revenues, Expenditures and Changes in Fund Balance

Student Activity Special Revenue

FUND 08

Beginning Balance		\$58,543.97
<i>Revenues</i>		
	Revenue	\$0.00
	Federal Revenue	\$0.00
	State Revenue	\$0.00
	Local Revenue	\$0.00
Total Revenue		\$0.00
<i>Expenditures</i>		
	Certificated Salaries	\$0.00
	Classified Salaries	\$0.00
	Employee Benefits	\$0.00
	Supplies	\$0.00
	Services	\$0.00
	Capital Outlay	\$0.00
	Other Outgo	\$0.00
	Direct Support/ Indirect (	\$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		\$58,543.97



Tipton Elementary School District
2025-2026 Budget Adoption

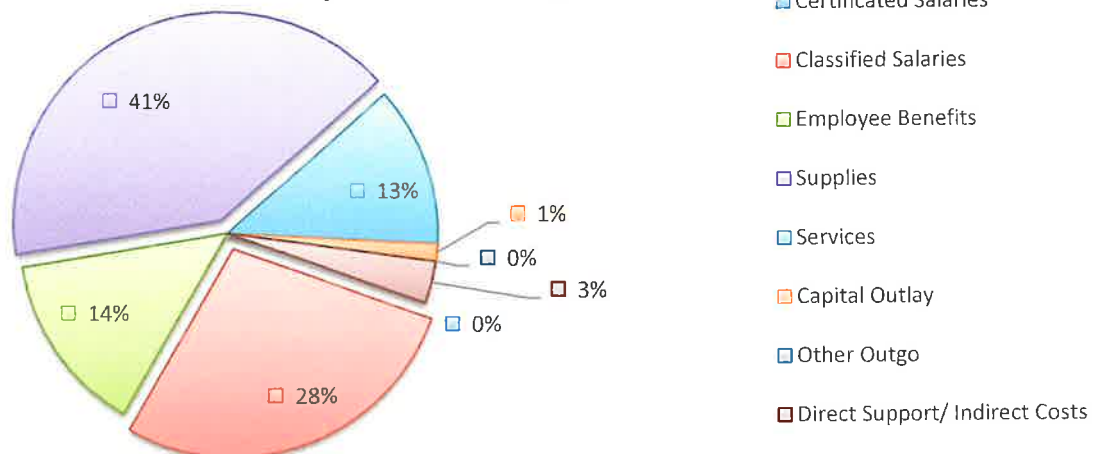
Revenues, Expenditures and Changes in Fund Balance

CAFETERIA FUND

FUND 130

Beginning Balance		\$881,619.55
<i>Revenues</i>		
Revenue	\$0.00	
Federal Revenue	\$495,000.00	
State Revenue	\$120,000.00	
Local Revenue	\$197,000.00	
Total Revenue		\$812,000.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$207,151.00	
Employee Benefits	\$104,875.00	
Supplies	\$305,000.00	
Services	\$92,600.00	
Capital Outlay	\$10,000.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$24,418.00	
Total Expenditures		\$744,044.00
<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		\$67,956.00
Ending fund Balance		\$949,575.55

Cafeteria Projected Fund Expenditures





Tipton Elementary School District
2025-2026 Budget Adoption

Revenues, Expenditures and Changes in Fund Balance

DEFERRED MAINTENANCE

FUND 140

Beginning Balance		\$44,654.60
<i>Revenues</i>		
Revenue Source LCFF	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$1,000.00	
Total Revenue		\$1,000.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
Total Expenditures		\$0.00
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses		\$0.00
Net Increase/Decrease		\$1,000.00
Ending fund Balance		\$45,654.60



Tipton Elementary School District
2025-2026 Budget Adoption

Revenues, Expenditures and Changes in Fund Balance

FUND 211

Non-Treasury COP/Trustee Building Fund

Beginning Balance		\$628.20
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue/INTEREST	\$20.00	
Total Revenue		\$20.00
<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		\$20.00
Ending fund Balance		\$648.20

Tipton Elementary School District
2025-2026 Budget Adoption

Revenues, Expenditures and Changes in Fund Balance

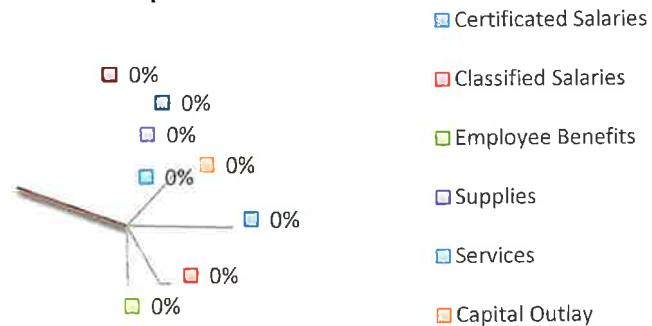


Developer Fees

FUND 251

Beginning Balance		\$34,074.81
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$1,000.00	
Total Revenue		\$1,000.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services		
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
Total Expenditures		\$0.00
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses		\$0.00
Net Increase/Decrease		\$1,000.00
Ending fund Balance		\$35,074.81

Developer Fee Expenditures





Tipton Elementary School District

2025-2026 Budget Adoption

Revenues, Expenditures and Changes in Fund Balance

FUND 35

County School Facilities-Modernization Fund

Beginning Balance		\$152,018.15
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$14,600.00	
Total Revenue		\$14,600.00
<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		\$14,600.00
Ending fund Balance		\$166,618.15

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

Tipton Elementary School District
2025-2026 Budget Adoption
Revenues, Expenditures and Changes in Fund Balance

FUND 510



Bond Interest and Redemption Fund

Beginning Balance

\$447,646.49

Revenues

Revenue Limit	\$0.00
Federal Revenue	\$0.00
State Revenue	\$0.00
Local Revenue	\$175,650.00

Total Revenue

\$175,650.00

Expenditures

Certificated Salaries	\$0.00
Classified Salaries	\$0.00
Employee Benefits	\$0.00
Supplies	\$0.00
Services	\$0.00
Capital Outlay	\$0.00
Other Outgo	\$175,650.00
Direct Support/ Indirect Costs	\$0.00

Total Expenditures

\$175,650.00

Other Financing Sources/ Uses

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

Total, Other Financing Sources/Uses

\$0.00

Net Increase/Decrease

\$0.00

Ending fund Balance

\$447,646.49

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



Tipton Elementary School District
2025-2026

Budget Adoption
June 10th, 2025

MYP
(Multi Year Projections)

Unrestricted/Restricted
Restricted
Unrestricted

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 Sources	8010-8099	7,684,042.00	0.02%	7,685,457.00	0.07%	7,690,636.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	101,215.85	-2.90%	98,281.00	-2.94%	95,395.00
4. Other Local Revenues	8600-8799	233,000.00	0.00%	233,000.00	0.00%	233,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(987,319.00)	3.15%	(1,018,437.00)	4.97%	(1,069,015.00)
6. Total (Sum lines A1 thru A5c)		7,030,938.85	-0.46%	6,998,301.00	-0.69%	6,950,016.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,306,517.00		3,456,963.00
b. Step & Column Adjustment				66,130.00		67,453.00
c. Cost-of-Living Adjustment				84,316.00		88,110.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,306,517.00	4.55%	3,456,963.00	4.50%	3,612,526.00
2. Classified Salaries						
a. Base Salaries				894,280.00		930,051.00
b. Step & Column Adjustment				12,967.00		23,162.00
c. Cost-of-Living Adjustment				22,804.00		23,830.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	894,280.00	4.00%	930,051.00	5.05%	977,043.00
3. Employee Benefits	3000-3999	2,094,521.00	3.47%	2,167,204.00	4.28%	2,259,906.00
4. Books and Supplies	4000-4999	440,003.11	3.42%	455,051.00	2.98%	468,612.00
5. Services and Other Operating Expenditures	5000-5999	870,641.00	3.42%	900,417.00	2.98%	927,249.00
6. Capital Outlay	6000-6999	99,666.67	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	36,375.00	0.00%	36,375.00	0.00%	36,375.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(102,203.00)	-14.02%	(87,876.00)	0.00%	(87,876.00)
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)		7,639,800.78	2.86%	7,858,185.00	4.27%	8,193,835.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(608,861.93)		(859,884.00)		(1,243,819.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,309,469.19		4,700,607.26		3,840,723.26
2. Ending Fund Balance (Sum lines C and D1)		4,700,607.26		3,840,723.26		2,596,904.26
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	4,700,607.26		3,840,723.26		2,596,904.26
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,700,607.26		3,840,723.26		2,596,904.26
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	4,700,607.26		3,840,723.26		2,596,904.26
(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)		4,700,607.26		3,840,723.26		2,596,904.26
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.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	482,345.00	0.00%	482,345.00	0.02%	482,435.00
3. Other State Revenues	8300-8599	1,724,193.24	-2.67%	1,678,237.00	0.00%	1,678,188.00
4. Other Local Revenues	8600-8799	22,000.00	0.00%	22,000.00	0.00%	22,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	987,319.00	3.15%	1,018,431.00	4.97%	1,069,015.00
6. Total (Sum lines A1 thru A5c)		3,215,857.24	-0.46%	3,201,013.00	1.58%	3,251,638.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				372,152.00		372,359.00
b. Step & Column Adjustment				7,443.00		7,592.00
c. Cost-of-Living Adjustment				8,994.00		9,820.00
d. Other Adjustments				(16,230.00)		(749.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	372,152.00	0.06%	372,359.00	4.47%	389,022.00
2. Classified Salaries						
a. Base Salaries				772,233.00		806,524.00
b. Step & Column Adjustment				15,366.00		15,673.00
c. Cost-of-Living Adjustment				18,925.00		19,759.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	772,233.00	4.44%	806,524.00	4.39%	841,956.00
3. Employee Benefits	3000-3999	846,312.00	2.12%	864,273.00	3.30%	892,799.00
4. Books and Supplies	4000-4999	819,016.59	-51.48%	397,418.00	23.35%	490,230.00
5. Services and Other Operating Expenditures	5000-5999	376,421.00	-0.30%	375,274.00	-1.84%	368,382.00
6. Capital Outlay	6000-6999	234,248.52	-70.63%	68,796.00	0.18%	68,917.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	249,352.00	0.03%	249,415.00	-0.01%	249,401.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	77,785.00	-18.42%	63,458.00	0.00%	63,458.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,747,520.11	-14.68%	3,197,517.00	5.21%	3,364,165.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(531,662.87)		3,496.00		(112,527.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,100,079.20		3,568,416.33		3,571,912.33
2. Ending Fund Balance (Sum lines C and D1)		3,568,416.33		3,571,912.33		3,459,385.33
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,568,416.33		3,571,912.33		3,459,385.33
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)		3,568,416.33		3,571,912.33		3,459,385.33
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. Reducing extra time hours not moving to unrestricted.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 Sources	8010-8099	7,684,042.00	0.02%	7,685,457.00	0.07%	7,690,636.00
2. Federal Revenues	8100-8299	482,345.00	0.00%	482,345.00	0.02%	482,435.00
3. Other State Revenues	8300-8599	1,825,409.09	-2.68%	1,776,518.00	-0.17%	1,773,583.00
4. Other Local Revenues	8600-8799	255,000.00	0.00%	255,000.00	0.00%	255,000.00
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%	(6.00)	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		10,246,796.09	-0.46%	10,199,314.00	0.02%	10,201,654.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,678,669.00		3,829,322.00
b. Step & Column Adjustment				73,573.00		75,045.00
c. Cost-of-Living Adjustment				93,310.00		97,930.00
d. Other Adjustments				(16,230.00)		(749.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,678,669.00	4.10%	3,829,322.00	4.50%	4,001,548.00
2. Classified Salaries						
a. Base Salaries				1,666,513.00		1,736,575.00
b. Step & Column Adjustment				28,333.00		38,835.00
c. Cost-of-Living Adjustment				41,729.00		43,589.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,666,513.00	4.20%	1,736,575.00	4.75%	1,818,999.00
3. Employee Benefits	3000-3999	2,940,833.00	3.08%	3,031,477.00	4.00%	3,152,705.00
4. Books and Supplies	4000-4999	1,259,019.70	-32.29%	852,469.00	12.48%	958,842.00
5. Services and Other Operating Expenditures	5000-5999	1,247,062.00	2.30%	1,275,691.00	1.56%	1,295,631.00
6. Capital Outlay	6000-6999	333,915.19	-79.40%	68,796.00	0.18%	68,917.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	285,727.00	0.02%	285,790.00	0.00%	285,776.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(24,418.00)	0.00%	(24,418.00)	0.00%	(24,418.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,387,320.89	-2.91%	11,055,702.00	4.54%	11,558,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,140,524.80)		(856,388.00)		(1,356,346.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,409,548.39		8,269,023.59		7,412,635.59
2. Ending Fund Balance (Sum lines C and D1)		8,269,023.59		7,412,635.59		6,056,289.59
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,568,416.33		3,571,912.33		3,459,385.33
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	4,700,607.26		3,840,723.26		2,596,904.26
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,269,023.59		7,412,635.59		6,056,289.59
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	4,700,607.26		3,840,723.26		2,596,904.26
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)		4,700,607.26		3,840,723.26		2,596,904.26
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		41.28%		34.74%		22.47%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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		0.00		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)						
		437.35		422.35		407.35
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		11,387,320.89		11,055,702.00		11,558,000.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		11,387,320.89		11,055,702.00		11,558,000.00
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)						
		455,492.84		442,228.08		462,320.00
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		88,000.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		455,492.84		442,228.08		462,320.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES



2025-2026

Budget Adoption

June 10th, 2025

ADA

(Average Daily Attendance)



Description	2024-25 Estimated Actuals			2025-26 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)	452.35	452.35	489.88	437.35	437.35	468.79
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)	452.35	452.35	489.88	437.35	437.35	468.79
5. District Funded County Program ADA						
a. County Community Schools	2.75	2.75	2.75	2.75	2.75	2.75
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)	2.75	2.75	2.75	2.75	2.75	2.75
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	455.10	455.10	492.63	440.10	440.10	471.54
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 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 48915(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	2024-25 Estimated Actuals			2025-26 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 10th, 2025

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	2024-25 Estimated Actuals			2025-26 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	7,802,551.00	0.00		7,802,551.00	7,684,042.00	0.00		7,684,042.00	-1.5%		
2) Federal Revenue		8100-8299	0.00	540,552.09		540,552.09	0.00	482,345.00		482,345.00	-10.8%		
3) Other State Revenue		8300-8599	105,647.00	1,772,383.71		1,878,030.71	101,215.85	1,724,193.24		1,825,409.09	-2.8%		
4) Other Local Revenue		8600-8799	230,000.00	24,950.00		254,950.00	233,000.00	22,000.00		255,000.00	0.0%		
5) TOTAL, REVENUES			8,138,198.00	2,337,885.80		10,476,083.80	8,018,257.85	2,228,538.24		10,246,796.09	-2.2%		
B. EXPENDITURES													
1) Certificated Salaries		1000-1999	3,353,361.00	408,399.54		3,761,760.54	3,306,517.00	372,152.00		3,678,669.00	-2.2%		
2) Classified Salaries		2000-2999	852,234.91	740,765.84		1,593,000.75	894,280.00	772,233.00		1,666,513.00	4.6%		
3) Employee Benefits		3000-3999	2,021,771.32	795,466.37		2,817,237.69	2,094,521.00	846,312.00		2,940,833.00	4.4%		
4) Books and Supplies		4000-4999	305,229.00	593,972.34		899,201.34	440,003.11	819,016.59		1,259,019.70	40.0%		
5) Services and Other Operating Expenditures		5000-5999	1,096,270.80	490,096.60		1,586,367.40	870,641.00	376,421.00		1,247,062.00	-21.4%		
6) Capital Outlay		6000-6999	149,023.60	103,108.00		252,131.60	99,666.67	234,248.52		333,915.19	32.4%		
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	36,375.00	233,054.66		269,429.66	36,375.00	249,352.00		285,727.00	6.0%		
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(71,137.22)	46,719.22		(24,418.00)	(102,203.00)	77,785.00		(24,418.00)	0.0%		
9) TOTAL, EXPENDITURES		7300-7399	7,743,128.41	3,411,582.57		11,154,710.98	7,639,800.78	3,747,520.11		11,387,320.89	2.1%		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)													
			395,069.59	(1,073,696.77)		(678,627.18)	378,457.07	(1,518,981.87)		(1,140,524.80)	68.1%		
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	400,000.00	0.00		400,000.00	0.00	0.00		0.00	-100.0%		
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	(997,721.40)	997,721.40		0.00	(987,319.00)	987,319.00		0.00	0.0%		
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,397,721.40)	997,721.40		(400,000.00)	(987,319.00)	987,319.00		0.00	-100.0%		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)													
			(1,002,651.81)	(75,975.37)		(1,078,627.18)	(608,861.93)	(531,662.87)		(1,140,524.80)	5.7%		
F. FUND BALANCE, RESERVES													
1) Beginning Fund Balance													
a) As of July 1 - Unaudited		9791	6,312,121.00	4,176,054.57		10,488,175.57	5,309,469.19	4,100,079.20		9,409,548.39	-10.3%		
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.00		0.00	0.0%		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)			6,312,121.00	4,176,054.57	10,488,175.57	5,309,469.19	4,100,079.20	9,409,548.39	-10.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,312,121.00	4,176,054.57	10,488,175.57	5,309,469.19	4,100,079.20	9,409,548.39	-10.3%
2) Ending Balance, June 30 (E + F1e)			5,309,469.19	4,100,079.20	9,409,548.39	4,700,607.26	3,568,416.33	8,269,023.59	-12.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	4,100,079.20	4,100,079.20	0.00	3,568,416.33	3,568,416.33	-13.0%
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	3,253.00	0.00	3,253.00				
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	5,306,216.19	0.00	5,306,216.19	4,700,607.26	0.00	4,700,607.26	-11.4%
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	2024-25 Estimated Actuals			2025-26 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	5,846,580.00	0.00	5,846,580.00	5,747,670.00	0.00	5,747,670.00	-1.7%
Education Protection Account State Aid - Current Year		8012	942,470.00	0.00	942,470.00	922,871.00	0.00	922,871.00	-2.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,013,501.00	0.00	1,013,501.00	1,013,501.00	0.00	1,013,501.00	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	2024-25 Estimated Actuals			2025-26 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)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,802,551.00	0.00	7,802,551.00	7,684,042.00	0.00	7,684,042.00	-1.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	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 Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,802,551.00	0.00	7,802,551.00	7,684,042.00	0.00	7,684,042.00	-1.5%
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		338,949.14	338,949.14		304,426.00	304,426.00	-10.2%
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		34,634.11	34,634.11		31,265.00	31,265.00	-9.7%
Title III, Immigrant Student Program	4201	8290		3,148.00	3,148.00		3,148.00	3,148.00	0.0%
Title III, English Learner Program	4203	8290		41,721.00	41,721.00		39,336.00	39,336.00	-5.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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 Every Student Succeeds Act	3040, 3080, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		32,056.32	32,056.32		18,533.00	18,533.00	-42.2%
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	90,043.52	90,043.52	0.00	85,637.00	85,637.00	-4.9%
TOTAL, FEDERAL REVENUE			0.00	540,552.09	540,552.09	0.00	482,345.00	482,345.00	-10.8%
OTHER STATE REVENUE									
Other State Apportionments									
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	18,010.00	0.00	18,010.00	17,682.00	0.00	17,682.00	-1.8%
Lottery - Unrestricted and Instructional Materials		8560	87,637.00	37,624.00	125,261.00	83,533.85	35,862.70	119,396.55	-4.7%
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%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		1,006,885.59	1,006,885.59		935,622.00	935,622.00	-7.1%
After School Education and Safety (ASES)	6010	8590		203,546.76	203,546.76		203,543.76	203,543.76	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%
Arts and Music in Schools (Prop 28)	6770	8590		87,922.00	87,922.00		87,922.00	87,922.00	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	0.00	436,405.36	436,405.36	0.00	461,242.78	461,242.78	5.7%
TOTAL, OTHER STATE REVENUE			105,647.00	1,772,383.71	1,878,030.71	101,215.85	1,724,193.24	1,825,409.09	-2.8%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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									
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	500.00	500.00	0.00	500.00	500.00	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 Serv/ice 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	1,000.00	0.00	1,000.00	New
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	230,000.00	0.00	230,000.00	231,000.00	0.00	231,000.00	0.4%
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	11,000.00	11,000.00	-21.1%
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	0.00	10,500.00	10,500.00	1,000.00	10,500.00	11,500.00	9.5%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	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			230,000.00	24,950.00	254,950.00	233,000.00	22,000.00	255,000.00	0.0%
TOTAL, REVENUES			8,138,198.00	2,337,885.80	10,476,083.80	8,018,257.85	2,228,538.24	10,246,796.09	-2.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,050,167.00	342,472.06	3,392,639.06	2,941,179.00	300,772.00	3,241,951.00	-4.4%
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	303,194.00	0.00	303,194.00	317,253.00	0.00	317,253.00	4.6%
Other Certificated Salaries		1900	0.00	65,927.48	65,927.48	48,085.00	71,380.00	119,465.00	81.2%
TOTAL, CERTIFICATED SALARIES			3,353,361.00	408,399.54	3,761,760.54	3,306,517.00	372,152.00	3,678,669.00	-2.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	173,873.00	492,022.84	665,895.84	197,199.00	516,190.00	713,389.00	7.1%
Classified Support Salaries		2200	382,756.91	169,256.00	552,012.91	394,156.00	174,262.00	568,418.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	155,225.00	24,095.00	179,320.00	159,106.00	24,697.00	183,803.00	2.5%
Clerical, Technical and Office Salaries		2400	140,380.00	0.00	140,380.00	143,819.00	0.00	143,819.00	2.4%
Other Classified Salaries		2500	0.00	55,392.00	55,392.00	0.00	57,084.00	57,084.00	3.1%
TOTAL, CLASSIFIED SALARIES			852,234.91	740,765.84	1,593,000.75	894,280.00	772,233.00	1,666,513.00	4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	639,308.13	367,549.16	1,006,857.29	631,543.00	403,529.00	1,035,072.00	2.8%
PERS		3201-3202	229,976.00	191,969.92	421,945.92	241,077.00	201,654.00	442,731.00	4.9%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	120,189.48	60,333.19	180,522.67	120,930.00	61,103.00	182,033.00	0.8%
Unemployment Insurance		3401-3402	914,455.00	145,517.41	1,059,972.41	963,139.00	144,660.00	1,107,799.00	4.5%
Workers' Compensation		3501-3502	2,101.25	558.33	2,659.58	2,099.00	558.00	2,657.00	-0.1%
OPEB, Allocated		3601-3602	90,336.46	24,083.07	114,419.53	110,333.00	29,372.00	139,705.00	22.1%
OPEB, Active Employees		3701-3702	13,123.00	3,387.51	16,510.51	13,123.00	3,491.00	16,614.00	0.6%
Other Employee Benefits		3751-3752	12,282.00	2,067.78	14,349.78	12,277.00	1,945.00	14,222.00	-0.9%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			2,021,771.32	795,466.37	2,817,237.69	2,094,521.00	846,312.00	2,940,833.00	4.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	7,000.00	7,000.00	0.00	323,381.00	323,381.00	4,519.7%
Books and Other Reference Materials		4200	0.00	10,400.00	10,400.00	0.00	10,000.00	10,000.00	-3.8%
Materials and Supplies		4300	279,395.12	421,035.85	700,430.97	302,460.00	388,267.81	690,727.81	-1.4%
Noncapitalized Equipment		4400	24,333.88	150,095.47	174,429.35	136,043.11	87,367.78	223,410.89	28.1%
Food		4700	1,500.00	5,441.02	6,941.02	1,500.00	10,000.00	11,500.00	65.7%
TOTAL, BOOKS AND SUPPLIES			305,229.00	593,972.34	899,201.34	440,003.11	819,016.59	1,259,019.70	40.0%
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	8,700.00	11,159.67	19,859.67	8,700.00	8,000.00	16,700.00	-15.9%
Dues and Memberships		5300	18,000.00	0.00	18,000.00	18,000.00	0.00	18,000.00	0.0%
Insurance		5400 - 5450	70,849.00	0.00	70,849.00	70,800.00	0.00	70,800.00	-0.1%
Operations and Housekeeping Services		5500	60,000.00	150,000.00	210,000.00	60,000.00	161,663.00	221,663.00	5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,500.00	15,000.00	79,500.00	66,500.00	15,000.00	81,500.00	2.5%
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	834,421.80	313,936.93	1,148,358.73	606,841.00	191,758.00	798,599.00	-30.5%
Communications		5900	39,800.00	0.00	39,800.00	39,800.00	0.00	39,800.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,096,270.80	490,096.60	1,586,367.40	870,641.00	376,421.00	1,247,062.00	-21.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	33,607.60	0.00	33,607.60	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	97,608.00	97,608.00	0.00	63,695.00	63,695.00	-34.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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		6400	115,416.00	5,000.00	120,416.00	99,666.67	170,053.52	269,720.19	124.0%
Equipment Replacement		6500	0.00	500.00	500.00	0.00	500.00	500.00	0.0%
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			149,023.60	103,108.00	252,131.60	99,666.67	234,248.52	333,915.19	32.4%
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	36,375.00	38,923.00	75,298.00	36,375.00	38,923.00	75,298.00	0.0%
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/IP 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		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	47,783.23	47,783.23	0.00	43,780.00	43,780.00	-8.4%
Other Debt Service - Principal		7439	0.00	146,348.43	146,348.43	0.00	166,649.00	166,649.00	13.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			36,375.00	233,054.66	269,429.66	36,375.00	249,352.00	285,727.00	6.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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	(46,719.22)	46,719.22	0.00	(77,785.00)	77,785.00	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			(71,137.22)	46,719.22	(24,418.00)	(102,203.00)	77,785.00	(24,418.00)	0.0%
TOTAL EXPENDITURES			7,743,128.41	3,411,582.57	11,154,710.98	7,639,800.76	3,747,520.11	11,387,320.89	2.1%
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	400,000.00	0.00	400,000.00	0.00	0.00	0.00	-100.0%
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			400,000.00	0.00	400,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAS		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	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	2024-25 Estimated Actuals			2025-26 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	(987,721.40)	987,721.40	0.00	(987,319.00)	987,319.00	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			(987,721.40)	987,721.40	0.00	(987,319.00)	987,319.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,397,721.40)	987,721.40	(400,000.00)	(987,319.00)	987,319.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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	7,802,551.00	0.00	7,802,551.00	7,684,042.00	0.00	7,684,042.00	-1.5%
2) Federal Revenue		8100-8299	0.00	540,552.09	540,552.09	0.00	482,345.00	482,345.00	-10.8%
3) Other State Revenue		8300-8599	105,647.00	1,772,383.71	1,878,030.71	101,215.85	1,724,193.24	1,825,409.09	-2.8%
4) Other Local Revenue		8600-8799	230,000.00	24,950.00	254,950.00	233,000.00	22,000.00	255,000.00	0.0%
5) TOTAL, REVENUES			8,138,198.00	2,337,885.80	10,476,083.80	8,018,257.85	2,228,538.24	10,246,796.09	-2.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		4,914,081.38	2,132,838.22	7,046,919.60	4,779,274.00	2,326,819.81	7,106,093.81	0.8%
2) Instruction - Related Services	2000-2999		754,021.66	105,914.02	859,935.68	772,327.11	78,536.00	850,863.11	-1.1%
3) Pupil Services	3000-3999		601,121.99	107,608.50	708,730.49	571,225.00	246,181.52	817,406.52	15.3%
4) Ancillary Services	4000-4999		20,000.00	37,822.00	57,822.00	90,217.00	49,593.00	139,810.00	141.8%
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		803,591.78	61,634.22	865,226.00	815,855.00	94,450.00	910,305.00	5.2%
8) Plant Services	8000-8999		613,936.60	732,710.95	1,346,647.55	574,527.67	702,587.78	1,277,115.45	-5.2%
9) Other Outgo	9000-9999	Except 7600-7699	36,375.00	233,054.66	269,429.66	36,375.00	249,352.00	285,727.00	6.0%
10) TOTAL, EXPENDITURES			7,743,128.41	3,411,582.57	11,154,710.98	7,639,800.78	3,747,520.11	11,387,320.89	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			395,069.59	(1,073,696.77)	(678,627.18)	378,457.07	(1,518,981.87)	(1,140,524.80)	68.1%
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	400,000.00	0.00	400,000.00	0.00	0.00	0.00	-100.0%
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	(997,721.40)	997,721.40	0.00	(987,319.00)	987,319.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,397,721.40)	997,721.40	(400,000.00)	(987,319.00)	987,319.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(1,002,651.81)	(75,975.37)	(1,078,627.18)	(608,861.93)	(531,662.87)	(1,140,524.80)	5.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,312,121.00	4,176,054.57	10,488,175.57	5,309,469.19	4,100,079.20	9,409,548.39	-10.3%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,312,121.00	4,176,054.57	10,488,175.57	5,309,469.19	4,100,079.20	9,409,548.39	-10.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,312,121.00	4,176,054.57	10,488,175.57	5,309,469.19	4,100,079.20	9,409,548.39	-10.3%
2) Ending Balance, June 30 (E + F1e)			5,309,469.19	4,100,079.20	9,409,548.39	4,700,607.26	3,568,416.33	8,268,023.59	-12.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	4,100,079.20	4,100,079.20	0.00	3,568,416.33	3,568,416.33	-13.0%
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	3,253.00	0.00	3,253.00	0.00	0.00	0.00	-100.0%
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	5,306,216.19	0.00	5,306,216.19	4,700,607.26	0.00	4,700,607.26	-11.4%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	943,613.00	943,613.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	52,274.38	42,274.38
6211	Literacy Coaches and Reading Specialists Grant Program	559,580.00	559,580.00
6266	Educator Effectiveness, FY 2021-22	64,026.05	0.00
6300	Lottery : Instructional Materials	239,507.14	253,369.84
6547	Special Education Early Intervention Preschool Grant	36,388.00	54,582.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	316,381.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	165,053.52	0.00
7311	Classified School Employee Professional Development Block Grant	4,005.67	4,005.67
7435	Learning Recovery Emergency Block Grant	628,305.39	480,540.39
9010	Other Restricted Local	1,090,945.05	1,250,451.05
Total, Restricted Balance		4,100,079.20	3,586,416.33



TIPTON ELEMENTARY SCHOOL DISTRICT

SPECIAL ACTIVITY SPECIAL REVENUE FUND

2025-2026 Budget Adoption
As of June 10th, 2025

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	2024-25 Estimated Actuals	2025-26 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	58,543.97	58,543.97	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,543.97	58,543.97	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,543.97	58,543.97	0.0%
2) Ending Balance, June 30 (E + F1e)			58,543.97	58,543.97	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	58,543.97	58,543.97	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					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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		
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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					
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	2024-25 Estimated Actuals	2025-26 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	2024-25 Estimated Actuals	2025-26 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	58,543.97	58,543.97	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,543.97	58,543.97	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,543.97	58,543.97	0.0%
2) Ending Balance, June 30 (E + F1e)			58,543.97	58,543.97	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	58,543.97	58,543.97	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%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	58,543.97	58,543.97
Total, Restricted Balance		58,543.97	58,543.97



TIPTON ELEMENTARY SCHOOL DISTRICT

CAFETERIA FUND

2025-2026 Budget Adoption
As of June 10th, 2025

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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	495,000.00	495,000.00	0.0%
3) Other State Revenue		8300-8599	120,000.00	120,000.00	0.0%
4) Other Local Revenue		8600-8799	197,000.00	197,000.00	0.0%
5) TOTAL, REVENUES			812,000.00	812,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	202,339.00	207,151.00	2.4%
3) Employee Benefits		3000-3999	101,007.00	104,875.00	3.8%
4) Books and Supplies		4000-4999	305,000.00	305,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	92,600.00	92,600.00	0.0%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	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			735,364.00	744,044.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			76,636.00	67,956.00	-11.3%
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)			76,636.00	67,956.00	-11.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	804,983.55	881,619.55	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			804,983.55	881,619.55	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			804,983.55	881,619.55	9.5%
2) Ending Balance, June 30 (E + F1e)			881,619.55	949,575.55	7.7%
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	881,521.80	949,477.80	7.7%
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	97.75	97.75	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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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			
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	495,000.00	495,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			495,000.00	495,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	120,000.00	120,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			120,000.00	120,000.00	0.0%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	180,000.00	180,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,000.00	15,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			197,000.00	197,000.00	0.0%
TOTAL, REVENUES			812,000.00	812,000.00	0.0%
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	146,286.00	149,697.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	56,053.00	57,454.00	2.5%
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			202,339.00	207,151.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	54,733.00	56,034.00	2.4%
OASDI/Medicare/Alternative		3301-3302	15,479.00	15,847.00	2.4%
Health and Welfare Benefits		3401-3402	25,410.00	26,493.00	4.3%
Unemployment Insurance		3501-3502	101.00	104.00	3.0%
Workers' Compensation		3601-3602	4,348.00	5,446.00	25.3%
OPEB, Allocated		3701-3702	633.00	648.00	2.4%
OPEB, Active Employees		3751-3752	303.00	303.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			101,007.00	104,875.00	3.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,000.00	30,000.00	0.0%
Noncapitalized Equipment		4400	35,000.00	35,000.00	0.0%
Food		4700	240,000.00	240,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			305,000.00	305,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	200.00	0.0%
Dues and Memberships		5300	400.00	400.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,000.00	20,000.00	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	72,000.00	72,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			92,600.00	92,600.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	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			10,000.00	10,000.00	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	24,418.00	24,418.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,418.00	24,418.00	0.0%
TOTAL, EXPENDITURES			735,364.00	744,044.00	1.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
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					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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			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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	495,000.00	495,000.00	0.0%
3) Other State Revenue		8300-8599	120,000.00	120,000.00	0.0%
4) Other Local Revenue		8600-8799	197,000.00	197,000.00	0.0%
5) TOTAL, REVENUES			812,000.00	812,000.00	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		673,946.00	682,626.00	1.3%
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		37,000.00	37,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			735,364.00	744,044.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			76,636.00	67,956.00	-11.3%
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)			76,636.00	67,956.00	-11.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	804,983.55	881,619.55	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			804,983.55	881,619.55	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			804,983.55	881,619.55	9.5%
2) Ending Balance, June 30 (E + F1e)			881,619.55	949,575.55	7.7%
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	881,521.80	949,477.80	7.7%
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	97.75	97.75	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	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	881,521.80	949,477.80
Total, Restricted Balance		881,521.80	949,477.80



TIPTON ELEMENTARY SCHOOL DISTRICT

DEFERRED MAINTENANCE FUND

2025-2026 Budget Adoption
As of June 10th, 2025

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	2024-25 Estimated Actuals	2025-26 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	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	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)			1,000.00	1,000.00	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)			1,000.00	1,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,654.60	44,654.60	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,654.60	44,654.60	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,654.60	44,654.60	2.3%
2) Ending Balance, June 30 (E + F1e)			44,654.60	45,654.60	2.2%
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	44,654.60	45,654.60	2.2%
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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			
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		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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	1,000.00	1,000.00	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			1,000.00	1,000.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	0.0%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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			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					
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	2024-25 Estimated Actuals	2025-26 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	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	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)			1,000.00	1,000.00	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)			1,000.00	1,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,654.60	44,654.60	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,654.60	44,654.60	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,654.60	44,654.60	2.3%
2) Ending Balance, June 30 (E + F1e)			44,654.60	45,654.60	2.2%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	44,654.60	45,654.60	2.2%
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	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00



TIPTON ELEMENTARY SCHOOL DISTRICT

BUILDING FUND

2025-2026 Budget Adoption

As of June 10th, 2025

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	2024-25 Estimated Actuals	2025-26 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	15.00	20.00	33.3%
5) TOTAL, REVENUES			15.00	20.00	33.3%
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)			15.00	20.00	33.3%
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)			15.00	20.00	33.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	613.20	628.20	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			613.20	628.20	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			613.20	628.20	2.4%
2) Ending Balance, June 30 (E + F1e)			628.20	648.20	3.2%
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	628.20	648.20	3.2%
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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 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		8261	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	15.00	20.00	33.3%
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			15.00	20.00	33.3%
TOTAL, REVENUES			15.00	20.00	33.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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%
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					
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					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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%
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		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	2024-25 Estimated Actuals	2025-26 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	15.00	20.00	33.3%
5) TOTAL, REVENUES			15.00	20.00	33.3%
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)			15.00	20.00	33.3%
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)			15.00	20.00	33.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	613.20	628.20	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			613.20	628.20	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			613.20	628.20	2.4%
2) Ending Balance, June 30 (E + F1e)			628.20	648.20	3.2%
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	628.20	648.20	3.2%
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	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	628.20	648.20
Total, Restricted Balance		628.20	648.20



TIPTON ELEMENTARY SCHOOL DISTRICT

CAPITAL FACILITIES FUND

2025-2026 Budget Adoption

As of June 10th, 2025

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	2024-25 Estimated Actuals	2025-26 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	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	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)			1,000.00	1,000.00	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)			1,000.00	1,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,074.81	34,074.81	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,074.81	34,074.81	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,074.81	34,074.81	3.0%
2) Ending Balance, June 30 (E + F1e)			34,074.81	35,074.81	2.9%
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	34,074.81	35,074.81	2.9%
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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 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	1,000.00	1,000.00	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	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			1,000.00	1,000.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	0.0%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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					
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	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					
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					
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					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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					
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	2024-25 Estimated Actuals	2025-26 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	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	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)			1,000.00	1,000.00	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)			1,000.00	1,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,074.81	34,074.81	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,074.81	34,074.81	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,074.81	34,074.81	3.0%
2) Ending Balance, June 30 (E + F1e)			34,074.81	35,074.81	2.9%
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	34,074.81	35,074.81	2.9%
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	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	34,074.81	35,074.81
Total, Restricted Balance		34,074.81	35,074.81



TIPTON ELEMENTARY SCHOOL DISTRICT

COUNTY SCHOOL FACILITIES FUND

2025-2026 Budget Adoption

As of June 10th, 2025

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	2024-25 Estimated Actuals	2025-26 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	14,001.00	14,600.00	4.3%
5) TOTAL, REVENUES			14,001.00	14,600.00	4.3%
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	612,929.00	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			612,929.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(598,928.00)	14,600.00	-102.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	0.00	-100.0%
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			400,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(198,928.00)	14,600.00	-107.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	538,664.44	152,018.15	-71.8%
b) Audit Adjustments		9793	(187,718.29)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			350,946.15	152,018.15	-56.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			350,946.15	152,018.15	-56.7%
2) Ending Balance, June 30 (E + F1e)			152,018.15	166,618.15	9.6%
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	152,018.15	166,618.15	9.6%
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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 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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
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	14,001.00	14,600.00	4.3%
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			14,001.00	14,600.00	4.3%
TOTAL, REVENUES			14,001.00	14,600.00	4.3%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	612,929.00	0.00	-100.0%
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			612,929.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
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			612,929.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	400,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
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					
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			400,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	14,001.00	14,600.00	4.3%
5) TOTAL, REVENUES			14,001.00	14,600.00	4.3%
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		612,929.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			612,929.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(598,928.00)	14,600.00	-102.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	0.00	-100.0%
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			400,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(198,928.00)	14,600.00	-107.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	538,664.44	152,018.15	-71.8%
b) Audit Adjustments		9793	(187,718.29)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			350,946.15	152,018.15	-56.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			350,946.15	152,018.15	-56.7%
2) Ending Balance, June 30 (E + F1e)			152,018.15	166,618.15	9.6%
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	152,018.15	166,618.15	9.6%
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	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	9,441.81	24,041.81
7810	Other Restricted State	142,576.34	142,576.34
Total, Restricted Balance		152,018.15	166,618.15



TIPTON ELEMENTARY SCHOOL DISTRICT

BOND INTEREST AND REDEMPTION FUND

2025-2026 Budget Adoption

As of June 10th, 2025

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	2024-25 Estimated Actuals	2025-26 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	170,650.00	175,650.00	2.9%
5) TOTAL, REVENUES			170,650.00	175,650.00	2.9%
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	170,650.00	175,650.00	2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			170,650.00	175,650.00	2.9%
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	447,646.49	447,646.49	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			447,646.49	447,646.49	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			447,646.49	447,646.49	0.0%
2) Ending Balance, June 30 (E + F1e)			447,646.49	447,646.49	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	447,646.49	447,646.49	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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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 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	170,650.00	175,650.00	2.9%
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	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			170,650.00	175,650.00	2.9%
TOTAL, REVENUES			170,650.00	175,650.00	2.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	70,000.00	75,000.00	7.1%
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)			170,650.00	175,650.00	2.9%
TOTAL, EXPENDITURES			170,650.00	175,650.00	2.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	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					
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		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	2024-25 Estimated Actuals	2025-26 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	170,650.00	175,650.00	2.9%
5) TOTAL, REVENUES			170,650.00	175,650.00	2.9%
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		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	170,650.00	175,650.00	2.9%
10) TOTAL, EXPENDITURES			170,650.00	175,650.00	2.9%
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	447,646.49	447,646.49	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			447,646.49	447,646.49	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			447,646.49	447,646.49	0.0%
2) Ending Balance, June 30 (E + F1e)			447,646.49	447,646.49	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	447,646.49	447,646.49	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	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	447,646.49	447,646.49
Total, Restricted Balance		447,646.49	447,646.49



TIPTON ELEMENTARY SCHOOL DISTRICT

2025-2026 Budget Adoption
As of June 10th, 2025

**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
2024-25 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

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	3,761,760.54	301	0.00	303	3,761,760.54	305	14,280.00		307	3,747,480.54	309
2000 - Classified Salaries	1,593,000.75	311	20,545.00	313	1,572,455.75	315	235,460.00		317	1,336,995.75	319
3000 - Employee Benefits	2,817,237.69	321	21,026.51	323	2,796,211.18	325	142,351.00		327	2,653,860.18	329
4000 - Books, Supplies Equip Replace. (6500)	899,701.34	331	59,693.50	333	840,007.84	335	122,605.00		337	717,402.84	339
5000 - Services. . . & 7300 - Indirect Costs	1,561,949.40	341	3,400.00	343	1,558,549.40	345	78,742.51		347	1,479,806.89	349
TOTAL					10,528,984.71	365			TOTAL	9,935,546.20	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	3,392,639.06	375
2. Salaries of Instructional Aides Per EC 41011.	2100	665,895.84	380
3. STRS.	3101 & 3102	880,131.51	382
4. PERS.	3201 & 3202	189,735.92	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	109,500.69	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	685,937.41	385
7. Unemployment Insurance.	3501 & 3502	2,047.38	390
8. Workers' Compensation Insurance.	3601 & 3602	88,039.36	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	10,222.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		6,024,149.17	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).		182,485.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		5,841,664.17	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.		58.80%	
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)	58.80%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.20%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	9,935,546.20
5. Deficiency Amount (Part III, Line 3 times Line 4)	119,226.55
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	11,554,710.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	587,407.40
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, 6700, 6910, 6920	252,131.60
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	194,131.66
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	400,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				846,263.26
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				10,121,040.32
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				455.10
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,239.16
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.)			9,045,010.04	19,143.69
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)			9,045,010.04	19,143.69
B. Required effort (Line A.2 times 90%)			8,140,509.04	17,229.32
C. Current year expenditures (Line I.E and Line II.B)			10,121,040.32	22,239.16
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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) 213,497.00
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) 7,941,991.47

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) 2.69%

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

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) 458,418.00
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)	29,620.02
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)	488,038.02
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	488,038.02
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,046,919.60
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	859,935.68
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	671,789.47
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	57,822.00
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)	396,531.00
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)	3,695.00
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)	1,071,495.93
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)	460,946.00
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)	10,600,134.68
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)	4.60%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.60%

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)

488,038.02

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

1. Carry-forward adjustment from the second prior year

67,523.65

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 (5.93%) 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 (5.93%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.97%) 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

Budget, July 1
2024-25 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

54 72215 0000000
Form ICR
G8BH2881GU(2025-26)

Approved
indirect
cost rate: 5.93%

Highest
rate used
in any
program: 5.97%

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	869,133.59	27,153.00	3.12%
01	3010	319,860.92	19,088.22	5.97%
01	4035	34,156.11	478.00	1.40%
13	5310	460,946.00	24,418.00	5.30%

Budget, July 1
2024-25 Estimated 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	759,652.92		222,221.89	981,874.81
2. State Lottery Revenue	8560	87,637.00		37,624.00	125,261.00
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. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		847,289.92	0.00	259,845.89	1,107,135.81
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	20,000.00		17,000.00	37,000.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,000.00			1,000.00
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			3,338.75	3,338.75
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)		21,000.00	0.00	20,338.75	41,338.75
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	826,289.92	0.00	239,507.14	1,065,797.06
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
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

54 72215 0000000
Form SIAA
G8BH2881GU(2025-26)

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	400,000.00		
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								
Fund Reconciliation							0.00	0.00
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
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

54 72215 0000000
Form SIAA
G8BH2881GU(2025-26)

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								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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					400,000.00	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
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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Form SIAA
G8BH2881GU(2025-26)

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	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								

Budget, July 1
2024-25 Estimated Actuals
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FOR ALL FUNDS

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Form SIAA
G8BH2881GU(2025-26)

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								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	24,418.00	(24,418.00)	400,000.00	400,000.00	0.00	0.00

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

54 72215 0000000
Form SIAB
G8BH2881GU(2025-26)

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
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

54 72215 0000000
Form SIAB
G8BH2881GU(2025-26)

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
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

54 72215 0000000
Form SIAB
G8BH2881GU(2025-26)

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		

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: Projected 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):	437	
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 (2022-23)				
District Regular	512	519		
Charter School				
Total ADA	512	519	N/A	Met
Second Prior Year (2023-24)				
District Regular	508	507		
Charter School				
Total ADA	508	507	0.0%	Met
First Prior Year (2024-25)				
District Regular	490	490		
Charter School		0		
Total ADA	490	490	0.0%	Met
Budget Year (2025-26)				
District Regular	469			
Charter School	0			
Total ADA	469			

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):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS 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 CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	531	519		
Charter School				
Total Enrollment	531	519	2.3%	Not Met
Second Prior Year (2023-24)				
District Regular	509	501		
Charter School				
Total Enrollment	509	501	1.6%	Met
First Prior Year (2024-25)				
District Regular	491	485		
Charter School				
Total Enrollment	491	485	1.2%	Met
Budget Year (2025-26)				
District Regular	470			
Charter School				
Total Enrollment	470			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Enrollment 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)

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 CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	485	519	
Charter School		0	
Total ADA/Enrollment	485	519	93.5%
Second Prior Year (2023-24)			
District Regular	469	501	
Charter School	0		
Total ADA/Enrollment	469	501	93.5%
First Prior Year (2024-25)			
District Regular	452	485	
Charter School			
Total ADA/Enrollment	452	485	93.3%
Historical Average Ratio:			93.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.9%

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 (2025-26)				
District Regular	437	470		
Charter School	0			
Total ADA/Enrollment	437	470	93.1%	Met
1st Subsequent Year (2026-27)				
District Regular	422	463		
Charter School				
Total ADA/Enrollment	422	463	91.2%	Met
2nd Subsequent Year (2027-28)				
District Regular	407	456		
Charter School				
Total ADA/Enrollment	407	456	89.3%	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 cost-of-living adjustment (COLA), 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 COLA, plus or minus one percent.

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.

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	492.63	471.54	455.53	440.10
b. Prior Year ADA (Funded)		492.63	471.54	455.53
c. Difference (Step 1a minus Step 1b)		(21.09)	(16.01)	(15.43)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.28%)	(3.40%)	(3.39%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		7,802,551.00	7,684,042.00	7,685,457.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		179,458.67	232,058.07	262,842.63
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(1.98%)	(.38%)	.03%
LCFF Revenue Standard (Step 3, plus/minus 1%):				
		-2.98% to -0.98%	-1.38% to 0.62%	-0.97% to 1.03%

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 (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,013,501.00	1,013,501.00	1,013,501.00	1,013,501.00
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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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 (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	7,802,551.00	7,684,042.00	7,685,457.00	7,690,636.00
District's Projected Change in LCFF Revenue:		(1.52%)	.02%	.07%
LCFF Revenue Standard		-2.98% to -0.98%	-1.38% to 0.62%	-0.97% to 1.03%
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	
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	5,014,898.33	5,977,155.64	83.9%
Second Prior Year (2023-24)	6,001,261.53	7,205,866.98	83.3%
First Prior Year (2024-25)	6,227,367.23	7,743,128.41	80.4%
Historical Average Ratio:			82.5%
Budget Year (2025-26)		1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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):	78.5% to 86.5%	78.5% to 86.5%	78.5% to 86.5%

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 01, Objects 1000-7499)		
Budget Year (2025-26)	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	6,295,318.00	7,639,800.78	82.4%	Met
1st Subsequent Year (2026-27)	6,554,218.00	7,858,185.00	83.4%	Met
2nd Subsequent Year (2027-28)	6,849,475.00	8,193,835.00	83.6%	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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.98%)	(.38%)	.03%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.98% to 8.02%	-10.38% to 9.62%	-9.97% to 10.03%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.98% to 3.02%	-5.38% to 4.62%	-4.97% to 5.03%

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 (2024-25)	540,552.09		
Budget Year (2025-26)	482,345.00	(10.77%)	Yes
1st Subsequent Year (2026-27)	482,345.00	0.00%	No
2nd Subsequent Year (2027-28)	482,435.00	.02%	No

Explanation:

(required if Yes)

In 25-26 there is a reduction in restricted one-time funding.

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

First Prior Year (2024-25)	1,878,030.71		
Budget Year (2025-26)	1,825,409.09	(2.80%)	No
1st Subsequent Year (2026-27)	1,776,518.00	(2.68%)	No
2nd Subsequent Year (2027-28)	1,773,583.00	(.17%)	No

Explanation:

(required if Yes)

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

First Prior Year (2024-25)	254,950.00		
Budget Year (2025-26)	255,000.00	.02%	No
1st Subsequent Year (2026-27)	255,000.00	0.00%	No
2nd Subsequent Year (2027-28)	255,000.00	0.00%	No

Explanation:

(required if Yes)

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

First Prior Year (2024-25)	899,201.34		
Budget Year (2025-26)	1,259,019.70	40.02%	Yes
1st Subsequent Year (2026-27)	852,469.00	(32.29%)	Yes
2nd Subsequent Year (2027-28)	958,842.00	12.48%	Yes

Explanation:

(required if Yes)

In 25-26 district budgeted for one-time expenses and updated projected years to reflect spending plan.

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

First Prior Year (2024-25)	1,586,367.40		
Budget Year (2025-26)	1,247,062.00	(21.39%)	Yes
1st Subsequent Year (2026-27)	1,275,691.00	2.30%	No
2nd Subsequent Year (2027-28)	1,295,631.00	1.56%	No

Explanation:

(required if Yes)

District budgeted for one-time expenses in 24-25 and updated projected years to reflect 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 (2024-25)	2,673,532.80		
Budget Year (2025-26)	2,562,754.09	(4.14%)	Met
1st Subsequent Year (2026-27)	2,513,863.00	(1.91%)	Met
2nd Subsequent Year (2027-28)	2,511,018.00	(.11%)	Met

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

First Prior Year (2024-25)	2,485,568.74		
Budget Year (2025-26)	2,506,081.70	.83%	Met
1st Subsequent Year (2026-27)	2,128,160.00	(15.08%)	Not Met
2nd Subsequent Year (2027-28)	2,254,473.00	5.94%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

- 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)

In 25-26 district budgeted for one-time expenses and updated projected years to reflect spending plan.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

District budgeted for one-time expenses in 24-25 and updated projected years to reflect 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?

No

- 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)

11,054,164.89

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

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

11,054,164.89

331,624.95

395,362.00

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 (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
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)	358,633.28	0.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,508,666.46	6,309,621.00	5,306,216.19
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)	5,867,299.74	6,309,621.00	5,306,216.19
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,590,164.43	10,695,199.45	11,554,710.98
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)	9,590,164.43	10,695,199.45	11,554,710.98
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	61.2%	59.0%	45.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	20.4%	19.7%	15.3%

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 (2022-23)	946,885.31	5,977,155.64	N/A	Met
Second Prior Year (2023-24)	442,321.26	7,205,866.98	N/A	Met
First Prior Year (2024-25)	(1,002,651.81)	8,143,128.41	12.3%	Met
Budget Year (2025-26) (Information only)	(608,861.93)	7,639,800.78		

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 and Cash Balances

A. 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 250,000
0.3%	250,001 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-1. 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 (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2022-23)	3,995,528.48	4,922,914.43	N/A		Met
Second Prior Year (2023-24)	5,322,672.83	5,869,799.74	N/A		Met
First Prior Year (2024-25)	5,614,033.59	6,312,121.00	N/A		Met
Budget Year (2025-26) (Information only)	5,309,469.19				

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. 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)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2025-26)	8,327,899.76		Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:

Tipton Elementary
Tulare County

(required if NOT met)

2025-26 Budget, July 1
General Fund
School District Criteria and Standards Review

54 72215 0000000
Form 01CS
G8BH2881GU(2025-26)

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 \$88,000 (greater of)	0 to 300
4% or \$88,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	437	422	407
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. If Yes, enter data for item 2a. If No, enter data 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?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	0.00	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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	11,387,320.89	11,055,702.00	11,558,000.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	11,387,320.89	11,055,702.00	11,558,000.00

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	455,492.84	442,228.08	462,320.00
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	455,492.84	442,228.08	462,320.00

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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)	4,700,607.26	3,840,723.26	2,596,904.26
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)	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)	4,700,607.26	3,840,723.26	2,596,904.26
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	41.28%	34.74%	22.47%
District's Reserve Standard (Section 10B, Line 7):	455,492.84	442,228.08	462,320.00
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 8980)				
First Prior Year (2024-25)	(997,721.40)			
Budget Year (2025-26)	(987,319.00)	(10,402.40)	(1.0%)	Met
1st Subsequent Year (2026-27)	(1,018,431.00)	31,112.00	3.2%	Met
2nd Subsequent Year (2027-28)	(1,069,015.00)	50,584.00	5.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	400,000.00			
Budget Year (2025-26)	0.00	(400,000.00)	(100.0%)	Not Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	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. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

In 24-25 district approved a one time transfer of 400K to Fund 356 to cover capital project costs. Project has been completed.

- 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
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases	13	010-99900-0-0000-89800	010-99900-000-9100-7438/7439	1,159,919
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	8	010-99901-0-0000-89800	010-99901-0-0000-7438/7439	751,090
TOTAL:				1,911,008

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
	89,385	88,935	88,998	88,985
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB	104,746	121,494	121,494	121,493
Total Annual Payments:	194,131	210,429	210,492	210,478
Has total annual payment increased over prior year (2024-25)?		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)

S7. 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)

Yes

- 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?

Actuarial

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

921,158.00

b. OPEB plan(s) fiduciary net position (if applicable)

121,135.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

800,023.00

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

6/30/2023

- 5 OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

0.00

0.00

0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

31,787.00

32,012.00

32,651.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

27,690.00

32,377.00

9,613.00

d. Number of retirees receiving OPEB benefits

2.00

2.00

2.00

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

S8. 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) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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 salaries for 25-26.

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
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

46,927		
Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
90,115	92,367	94,677

7. Amount included for any tentative salary schedule increases

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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
647,380	666,801	686,805
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		

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
73,573	75,412	77,297
2.5%	2.5%	2.5%

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	40	40	40	40

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 in negotiations for 25-26

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
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

25,544

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

31,444 32,230 33,035

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Classified (Non-management) 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

Yes	Yes	Yes
259,399	267,180	275,196
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		

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
32,600	33,252	33,916
2.0%	2.0%	2.0%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the 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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Management/Supervisor/Confidential

Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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 12, 2025

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

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
Yes
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)

End of School District Budget Criteria and Standards Review

Budget Comparison Report

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by Fund

	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Revenues						
LCFF Sources						
80110 LCFF State Aid - Current Year	\$5,846,580.00	\$0.00	\$5,846,580.00	\$5,747,670.00	\$0.00	\$5,747,670.00
80120 Education Protection Account	\$942,470.00	\$0.00	\$942,470.00	\$922,871.00	\$0.00	\$922,871.00
80410 Secured Rolls Tax	\$1,013,501.00	\$0.00	\$1,013,501.00	\$1,013,501.00	\$0.00	\$1,013,501.00
Total LCFF Sources	\$7,802,551.00	\$0.00	\$7,802,551.00	\$7,684,042.00	\$0.00	\$7,684,042.00
Federal Revenues						
82900 All Other Federal Revenue	\$0.00	\$540,552.09	\$540,552.09	\$0.00	\$482,345.00	\$482,345.00
Total Federal Revenues	\$0.00	\$540,552.09	\$540,552.09	\$0.00	\$482,345.00	\$482,345.00
Other State Revenues						
85500 Mandated Cost Reimbursements	\$18,010.00	\$0.00	\$18,010.00	\$17,682.00	\$0.00	\$17,682.00
85600 State Lottery Revenue	\$87,637.00	\$37,624.00	\$125,261.00	\$83,533.85	\$35,862.70	\$119,396.55
85900 All Other State Revenue	\$0.00	\$1,734,759.71	\$1,734,759.71	\$0.00	\$1,688,330.54	\$1,688,330.54
Total Other State Revenues	\$105,647.00	\$1,772,383.71	\$1,878,030.71	\$101,215.85	\$1,724,193.24	\$1,825,409.09
Other Local Revenues						
86250 Community Redevelopment Funds Not Subject to Revenue Lim	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
86390 All Other Sales	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
86600 Interest	\$230,000.00	\$0.00	\$230,000.00	\$231,000.00	\$0.00	\$231,000.00
86890 All Other Fees and Contracts	\$0.00	\$13,950.00	\$13,950.00	\$0.00	\$11,000.00	\$11,000.00
86990 All Other Local Revenue	\$0.00	\$10,500.00	\$10,500.00	\$1,000.00	\$10,500.00	\$11,500.00
Total Other Local Revenues	\$230,000.00	\$24,950.00	\$254,950.00	\$233,000.00	\$22,000.00	\$255,000.00
Total Revenues	\$8,138,198.00	\$2,337,885.80	\$10,476,083.80	\$8,018,257.85	\$2,228,538.24	\$10,246,796.09
Expenditures						
Certificated Salaries						
11000 Certificated Teachers' Salaries	\$2,940,357.00	\$234,274.00	\$3,174,631.00	\$2,832,957.00	\$180,455.00	\$3,013,412.00

Budget Comparison Report
by Fund

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	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
11001 Abatement of Teachers' Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11002 Substitute Teachers	\$94,510.00	\$2,791.00	\$97,301.00	\$92,922.00	\$2,791.00	\$95,713.00
11003 Teacher - Auxilary	\$15,300.00	\$105,407.06	\$120,707.06	\$15,300.00	\$117,526.00	\$132,826.00
13000 Certificated Supervisors and Administrators Salaries	\$303,194.00	\$0.00	\$303,194.00	\$317,253.00	\$0.00	\$317,253.00
19000 Other Certificated Salaries	\$0.00	\$65,927.48	\$65,927.48	\$48,085.00	\$71,380.00	\$119,465.00
Total Certificated Salaries	\$3,353,361.00	\$408,399.54	\$3,761,760.54	\$3,306,517.00	\$372,152.00	\$3,678,669.00
Classified Salaries						
21000 Classified Instructional Salaries	\$159,593.00	\$341,581.32	\$501,174.32	\$169,498.00	\$365,749.00	\$535,247.00
21002 Substitute Instructional Aides	\$12,240.00	\$7,854.00	\$20,094.00	\$12,240.00	\$7,854.00	\$20,094.00
21003 Instructional Aides - Auxilary	\$2,040.00	\$142,587.52	\$144,627.52	\$15,461.00	\$142,587.00	\$158,048.00
22000 Classified Support Salaries	\$344,601.00	\$146,969.00	\$491,570.00	\$358,048.00	\$151,975.00	\$510,023.00
22002 Substitute Classified Support	\$25,500.00	\$0.00	\$25,500.00	\$25,500.00	\$0.00	\$25,500.00
22003 Classified Support Salaries - Auxilary	\$12,655.91	\$22,287.00	\$34,942.91	\$10,608.00	\$22,287.00	\$32,895.00
23000 Classified Supervisors' and Administrators' Salaries	\$155,225.00	\$24,095.00	\$179,320.00	\$159,106.00	\$24,697.00	\$183,803.00
24000 Clerical, Technical and Office Staff Salaries	\$134,566.00	\$0.00	\$134,566.00	\$138,005.00	\$0.00	\$138,005.00
24002 Substitute Clerical, Technical & Office Staff	\$5,814.00	\$0.00	\$5,814.00	\$5,814.00	\$0.00	\$5,814.00
29000 Other Classified Salaries	\$0.00	\$55,392.00	\$55,392.00	\$0.00	\$57,084.00	\$57,084.00
Total Classified Salaries	\$852,234.91	\$740,765.84	\$1,593,000.75	\$894,280.00	\$772,233.00	\$1,666,513.00
Employee Benefits						
31010 State Teachers' Retirement System, certificated positions	\$639,308.13	\$367,549.16	\$1,006,857.29	\$631,543.00	\$403,529.00	\$1,035,072.00
32020 Public Employees' Retirement System, classified positions	\$229,976.00	\$191,969.92	\$421,945.92	\$241,077.00	\$201,654.00	\$442,731.00
33012 OASDI, Certificated Positions	\$6,527.30	\$0.00	\$6,527.30	\$6,166.00	\$0.00	\$6,166.00
33013 Medicare, Certificated Positions	\$48,624.18	\$5,922.14	\$54,546.32	\$47,945.00	\$5,397.00	\$53,342.00
33022 OASDI, classified positions	\$52,711.00	\$44,098.28	\$96,809.28	\$53,896.00	\$44,897.00	\$98,793.00
33023 Medicare, classified positions	\$12,327.00	\$10,312.77	\$22,639.77	\$12,923.00	\$10,809.00	\$23,732.00
34010 Health & Welfare Benefits, certificated positions	\$627,360.00	\$51,732.00	\$679,092.00	\$640,671.00	\$45,914.00	\$686,585.00
34020 Health & Welfare Benefits, classified positions	\$287,095.00	\$93,785.41	\$380,880.41	\$322,468.00	\$98,746.00	\$421,214.00
35010 State Unemployment Insurance, certificated positions	\$1,676.25	\$204.46	\$1,880.71	\$1,654.00	\$186.00	\$1,840.00
35020 State Unemployment Insurance, classified positions	\$425.00	\$353.87	\$778.87	\$445.00	\$372.00	\$817.00

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	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
36010 Worker's Compensation Insurance, certificated positions	\$72,067.46	\$8,778.68	\$80,846.14	\$86,926.00	\$9,784.00	\$96,710.00
36020 Worker's Compensation Insurance, classified positions	\$18,269.00	\$15,304.39	\$33,573.39	\$23,407.00	\$19,588.00	\$42,995.00
37010 OPEB, Allocated, certificated positions	\$10,463.00	\$1,259.72	\$11,722.72	\$10,348.00	\$1,166.00	\$11,514.00
37020 OPEB, Allocated, classified positions	\$2,660.00	\$2,127.79	\$4,787.79	\$2,775.00	\$2,325.00	\$5,100.00
37510 OPEB, Active Employees, certificated Positions	\$9,615.00	\$789.78	\$10,404.78	\$9,610.00	\$667.00	\$10,277.00
37520 OPEB, Active Employees, classified positions	\$2,667.00	\$1,278.00	\$3,945.00	\$2,667.00	\$1,278.00	\$3,945.00
Total Employee Benefits	\$2,021,771.32	\$795,466.37	\$2,817,237.69	\$2,094,521.00	\$846,312.00	\$2,940,833.00
Books and Supplies						
41000 Approved Textbooks and Core Curricula Materials	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$323,381.00	\$323,381.00
42000 Books and Other Reference Materials	\$0.00	\$10,400.00	\$10,400.00	\$0.00	\$10,000.00	\$10,000.00
43000 Materials and Supplies	\$279,395.12	\$421,035.85	\$700,430.97	\$302,460.00	\$388,267.81	\$690,727.81
44000 Non-Capitalized Equipment	\$24,333.88	\$150,095.47	\$174,429.35	\$136,043.11	\$87,367.78	\$223,410.89
47000 Food	\$1,500.00	\$5,441.02	\$6,941.02	\$1,500.00	\$10,000.00	\$11,500.00
Total Books and Supplies	\$305,229.00	\$593,972.34	\$899,201.34	\$440,003.11	\$819,016.59	\$1,259,019.70
Services, Other Operating Expenses						
52000 Travel and Conferences	\$8,700.00	\$11,159.67	\$19,859.67	\$8,700.00	\$8,000.00	\$16,700.00
53000 Dues and Memberships	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$0.00	\$18,000.00
54500 Other Insurance	\$70,849.00	\$0.00	\$70,849.00	\$70,800.00	\$0.00	\$70,800.00
55000 Operation and Housekeeping Services	\$60,000.00	\$150,000.00	\$210,000.00	\$60,000.00	\$161,663.00	\$221,663.00
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$64,500.00	\$15,000.00	\$79,500.00	\$66,500.00	\$15,000.00	\$81,500.00
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	\$833,821.80	\$313,936.93	\$1,147,758.73	\$606,241.00	\$191,758.00	\$797,999.00
58009 Pension Penalties & Interest	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00
59000 Communications	\$39,800.00	\$0.00	\$39,800.00	\$39,800.00	\$0.00	\$39,800.00
Total Services, Other Operating Expenses	\$1,096,270.80	\$490,096.60	\$1,586,367.40	\$870,641.00	\$376,421.00	\$1,247,062.00
Capital Outlay						
61700 Land Improvements	\$33,607.60	\$0.00	\$33,607.60	\$0.00	\$0.00	\$0.00
62000 Buildings and Improvement of Buildings	\$0.00	\$97,608.00	\$97,608.00	\$0.00	\$63,695.00	\$63,695.00

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	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
64000 Equipment	\$115,416.00	\$5,000.00	\$120,416.00	\$99,666.67	\$170,053.52	\$269,720.19
65000 Equipment Replacement	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
Total Capital Outlay	\$149,023.60	\$103,108.00	\$252,131.60	\$99,666.67	\$234,248.52	\$333,915.19
Other Outgo						
71420 Other Tuition, Excess Costs, and/or Deficits Payments to COE	\$36,375.00	\$38,923.00	\$75,298.00	\$36,375.00	\$38,923.00	\$75,298.00
74380 Debt Service - Interest	\$0.00	\$47,783.23	\$47,783.23	\$0.00	\$43,780.00	\$43,780.00
74390 Other Debt Service - Principal	\$0.00	\$146,348.43	\$146,348.43	\$0.00	\$166,649.00	\$166,649.00
Total Other Outgo	\$36,375.00	\$233,054.66	\$269,429.66	\$36,375.00	\$249,352.00	\$285,727.00
Direct Support/Indirect Costs						
73100 Transfers of Indirect Costs	(\$46,719.22)	\$46,719.22	\$0.00	(\$77,785.00)	\$77,785.00	\$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	(\$71,137.22)	\$46,719.22	(\$24,418.00)	(\$102,203.00)	\$77,785.00	(\$24,418.00)
Total Expenditures	\$7,743,128.41	\$3,411,582.57	\$11,154,710.98	\$7,639,800.78	\$3,747,520.11	\$11,387,320.89
Excess (Deficiency) of Revenues	\$395,069.59	(\$1,073,696.77)	(\$678,627.18)	\$378,457.07	(\$1,518,981.87)	(\$1,140,524.80)
Other Financing Sources/Uses						
Transfers Out						
76130 To State School Building Fund From All Other Funds of the Dis ¹	\$400,000.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00
Total Transfers Out	\$400,000.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00
Contributions						
89800 Contributions from Unrestricted Resources	(\$997,721.40)	\$997,721.40	\$0.00	(\$987,319.00)	\$987,319.00	\$0.00
89900 Contributions from Restricted Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions	(\$997,721.40)	\$997,721.40	\$0.00	(\$987,319.00)	\$987,319.00	\$0.00
Total Other Financing Sources/Uses	(\$1,397,721.40)	\$997,721.40	(\$400,000.00)	(\$987,319.00)	\$987,319.00	\$0.00
Net Increase (Decrease) in Fund	(\$1,002,651.81)	(\$75,975.37)	(\$1,078,627.18)	(\$608,861.93)	(\$531,662.87)	(\$1,140,524.80)
Beginning Balance						

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	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Assets						
91100 Cash in County Treasury	\$6,583,928.67	\$3,959,025.53	\$10,542,954.20	\$5,309,469.19	\$4,100,079.20	\$9,409,548.39
91110 Fair Value Adjustment to Cash in County Treasury	(\$187,029.94)	\$0.00	(\$187,029.94)	\$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	\$12,934.91	\$444,345.86	\$457,280.77	\$0.00	\$0.00	\$0.00
92009 County Wide Receivable - by COE	\$606.00	\$0.00	\$606.00	\$0.00	\$0.00	\$0.00
93100 Due From Other Funds	\$11,491.94	\$0.00	\$11,491.94	\$0.00	\$0.00	\$0.00
Total Assets	\$6,424,431.58	\$4,403,371.39	\$10,827,802.97	\$5,309,469.19	\$4,100,079.20	\$9,409,548.39
Liabilities						
95009 County Wide Liabilities - by COE	\$18,821.00	\$0.00	\$18,821.00	\$0.00	\$0.00	\$0.00
95010 Accounts Payable Clearing	\$38,477.94	\$114,538.45	\$153,016.39	\$0.00	\$0.00	\$0.00
95013 Deferred Wages Payable	\$30,185.62	\$0.00	\$30,185.62	\$0.00	\$0.00	\$0.00
95014 CSESAP Wages Payable	\$22,440.00	\$0.00	\$22,440.00	\$0.00	\$0.00	\$0.00
95025 State Unemployment Insurance Payable	\$701.29	\$0.00	\$701.29	\$0.00	\$0.00	\$0.00
95030 Use Tax Payable	\$129.03	\$0.00	\$129.03	\$0.00	\$0.00	\$0.00
95050 Other Current Liabilities	\$1,296.55	\$0.00	\$1,296.55	\$0.00	\$0.00	\$0.00
95051 Outlawed Employee Refunds & Voluntary Deductions	\$22.00	\$0.00	\$22.00	\$0.00	\$0.00	\$0.00
96100 Due to Other Funds	\$237.15	\$1,578.87	\$1,816.02	\$0.00	\$0.00	\$0.00
96500 Unearned Revenue	\$0.00	\$111,199.50	\$111,199.50	\$0.00	\$0.00	\$0.00
Total Liabilities	\$112,310.58	\$227,316.82	\$339,627.40	\$0.00	\$0.00	\$0.00
Total Beginning Balance	\$6,312,121.00	\$4,176,054.57	\$10,488,175.57	\$5,309,469.19	\$4,100,079.20	\$9,409,548.39
Adjusted Beginning Balance	\$6,312,121.00	\$4,176,054.57	\$10,488,175.57	\$5,309,469.19	\$4,100,079.20	\$9,409,548.39
Ending Balance						
Assets						
91100 Cash in County Treasury	\$5,309,469.19	\$4,100,079.20	\$9,409,548.39	\$4,700,607.26	\$3,568,416.33	\$8,269,023.59
Total Assets	\$5,309,469.19	\$4,100,079.20	\$9,409,548.39	\$4,700,607.26	\$3,568,416.33	\$8,269,023.59
Total Ending Balance	\$5,309,469.19	\$4,100,079.20	\$9,409,548.39	\$4,700,607.26	\$3,568,416.33	\$8,269,023.59
Components of Ending Fund Balance						

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	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Fund Balance, Nonspendable						
97200 Reserve for Encumbrances	\$84,327.08	\$112,287.04	\$196,614.12	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$84,327.08	\$112,287.04	\$196,614.12	\$0.00	\$0.00	\$0.00
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	(\$1,808,125.54)	(\$181,683.71)	(\$1,989,809.25)	(\$608,861.93)	(\$531,662.87)	(\$1,140,524.80)
97910 Beginning Fund Balance	\$6,312,121.00	\$4,176,054.57	\$10,488,175.57	\$5,309,469.19	\$4,100,079.20	\$9,409,548.39
Total Fund Balance, Unassigned	\$4,503,995.46	\$3,994,370.86	\$8,498,366.32	\$4,700,607.26	\$3,568,416.33	\$8,269,023.59
Budgetary and Other Accounts						
98100 Estimated Revenue	(\$7,197,303.05)	(\$3,321,571.63)	(\$10,518,874.68)	\$0.00	\$0.00	\$0.00
98200 Appropriations	\$8,002,776.78	\$3,427,279.97	\$11,430,056.75	\$0.00	\$0.00	\$0.00
98300 Encumbrances	(\$84,327.08)	(\$112,287.04)	(\$196,614.12)	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$721,146.65	(\$6,578.70)	\$714,567.95	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$5,309,469.19	\$4,100,079.20	\$9,409,548.39	\$4,700,607.26	\$3,568,416.33	\$8,269,023.59

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	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
080 Student Activity Special Revenue Fund						
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$0.00	\$0.00	\$0.00	\$58,543.97	\$58,543.97
91200 Cash in Bank(s)	\$0.00	\$59,170.02	\$59,170.02	\$0.00	\$0.00	\$0.00
Total Assets	\$0.00	\$59,170.02	\$59,170.02	\$0.00	\$58,543.97	\$58,543.97
Liabilities						
95010 Accounts Payable Clearing	\$0.00	\$626.05	\$626.05	\$0.00	\$0.00	\$0.00
Total Liabilities	\$0.00	\$626.05	\$626.05	\$0.00	\$0.00	\$0.00
Total Beginning Balance	\$0.00	\$58,543.97	\$58,543.97	\$0.00	\$58,543.97	\$58,543.97
Adjusted Beginning Balance	\$0.00	\$58,543.97	\$58,543.97	\$0.00	\$58,543.97	\$58,543.97
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$58,543.97	\$58,543.97	\$0.00	\$58,543.97	\$58,543.97
Total Assets	\$0.00	\$58,543.97	\$58,543.97	\$0.00	\$58,543.97	\$58,543.97
Total Ending Balance	\$0.00	\$58,543.97	\$58,543.97	\$0.00	\$58,543.97	\$58,543.97
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97910 Beginning Fund Balance	\$0.00	\$58,543.97	\$58,543.97	\$0.00	\$58,543.97	\$58,543.97
Total Fund Balance, Unassigned	\$0.00	\$58,543.97	\$58,543.97	\$0.00	\$58,543.97	\$58,543.97
Total Components of Ending Fund Balance	\$0.00	\$58,543.97	\$58,543.97	\$0.00	\$58,543.97	\$58,543.97

Budget Comparison Report

For SACS Extract

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	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
Revenues						
Federal Revenues						
82200 Child Nutrition Programs	\$0.00	\$495,000.00	\$495,000.00	\$0.00	\$495,000.00	\$495,000.00
Total Federal Revenues	\$0.00	\$495,000.00	\$495,000.00	\$0.00	\$495,000.00	\$495,000.00
Other State Revenues						
85200 Child Nutrition	\$0.00	\$120,000.00	\$120,000.00	\$0.00	\$120,000.00	\$120,000.00
Total Other State Revenues	\$0.00	\$120,000.00	\$120,000.00	\$0.00	\$120,000.00	\$120,000.00
Other Local Revenues						
86340 Food Service Sales	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
86600 Interest	\$0.00	\$180,000.00	\$180,000.00	\$0.00	\$180,000.00	\$180,000.00
86990 All Other Local Revenue	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00
Total Other Local Revenues	\$0.00	\$197,000.00	\$197,000.00	\$0.00	\$197,000.00	\$197,000.00
Total Revenues	\$0.00	\$812,000.00	\$812,000.00	\$0.00	\$812,000.00	\$812,000.00
Expenditures						
Classified Salaries						
22000 Classified Support Salaries	\$0.00	\$125,886.00	\$125,886.00	\$0.00	\$129,297.00	\$129,297.00
22002 Substitute Classified Support	\$0.00	\$17,340.00	\$17,340.00	\$0.00	\$17,340.00	\$17,340.00
22003 Classified Support Salaries - Auxiliary	\$0.00	\$3,060.00	\$3,060.00	\$0.00	\$3,060.00	\$3,060.00
23000 Classified Supervisors' and Administrators' Salaries	\$0.00	\$56,053.00	\$56,053.00	\$0.00	\$57,454.00	\$57,454.00
Total Classified Salaries	\$0.00	\$202,339.00	\$202,339.00	\$0.00	\$207,151.00	\$207,151.00
Employee Benefits						
32020 Public Employees' Retirement System, classified positions	\$0.00	\$54,733.00	\$54,733.00	\$0.00	\$56,034.00	\$56,034.00
33022 OASDI, classified positions	\$0.00	\$12,545.00	\$12,545.00	\$0.00	\$12,843.00	\$12,843.00
33023 Medicare, classified positions	\$0.00	\$2,934.00	\$2,934.00	\$0.00	\$3,004.00	\$3,004.00
34020 Health & Welfare Benefits, classified positions	\$0.00	\$25,410.00	\$25,410.00	\$0.00	\$26,493.00	\$26,493.00

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	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
35020 State Unemployment Insurance, classified positions	\$0.00	\$101.00	\$101.00	\$0.00	\$104.00	\$104.00
36020 Worker's Compensation Insurance, classified positions	\$0.00	\$4,348.00	\$4,348.00	\$0.00	\$5,446.00	\$5,446.00
37020 OPEB, Allocated, classified positions	\$0.00	\$633.00	\$633.00	\$0.00	\$648.00	\$648.00
37520 OPEB, Active Employees, classified positions	\$0.00	\$303.00	\$303.00	\$0.00	\$303.00	\$303.00
Total Employee Benefits	\$0.00	\$101,007.00	\$101,007.00	\$0.00	\$104,875.00	\$104,875.00
Books and Supplies						
43000 Materials and Supplies	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00
44000 Non-Capitalized Equipment	\$0.00	\$35,000.00	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00
47000 Food	\$0.00	\$240,000.00	\$240,000.00	\$0.00	\$240,000.00	\$240,000.00
Total Books and Supplies	\$0.00	\$305,000.00	\$305,000.00	\$0.00	\$305,000.00	\$305,000.00
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
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$72,000.00	\$72,000.00	\$0.00	\$72,000.00	\$72,000.00
Total Services, Other Operating Expenses	\$0.00	\$92,600.00	\$92,600.00	\$0.00	\$92,600.00	\$92,600.00
Capital Outlay						
64000 Equipment	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
Total Capital Outlay	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
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	\$735,364.00	\$735,364.00	\$0.00	\$744,044.00	\$744,044.00
Excess (Deficiency) of Revenues	\$0.00	\$76,636.00	\$76,636.00	\$0.00	\$67,956.00	\$67,956.00
Net Increase (Decrease) in Fund	\$0.00	\$76,636.00	\$76,636.00	\$0.00	\$67,956.00	\$67,956.00
Beginning Balance						

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by Fund

	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
Assets						
91100 Cash in County Treasury	\$11,352.54	\$719,740.17	\$731,092.71	\$97.75	\$881,521.80	\$881,619.55
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$12,969.44)	(\$12,969.44)	\$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	\$85,789.21	\$85,789.21	\$0.00	\$0.00	\$0.00
93100 Due From Other Funds	\$237.15	\$1,578.87	\$1,816.02	\$0.00	\$0.00	\$0.00
93200 Stores	\$0.00	\$10,601.37	\$10,601.37	\$0.00	\$0.00	\$0.00
Total Assets	\$11,589.69	\$805,040.18	\$816,629.87	\$97.75	\$881,521.80	\$881,619.55
Liabilities						
95010 Accounts Payable Clearing	\$0.00	\$154.38	\$154.38	\$0.00	\$0.00	\$0.00
96100 Due to Other Funds	\$11,491.94	\$0.00	\$11,491.94	\$0.00	\$0.00	\$0.00
Total Liabilities	\$11,491.94	\$154.38	\$11,646.32	\$0.00	\$0.00	\$0.00
Total Beginning Balance	\$97.75	\$804,885.80	\$804,983.55	\$97.75	\$881,521.80	\$881,619.55
Adjusted Beginning Balance	\$97.75	\$804,885.80	\$804,983.55	\$97.75	\$881,521.80	\$881,619.55
Ending Balance						
Assets						
91100 Cash in County Treasury	\$97.75	\$881,521.80	\$881,619.55	\$97.75	\$949,477.80	\$949,575.55
Total Assets	\$97.75	\$881,521.80	\$881,619.55	\$97.75	\$949,477.80	\$949,575.55
Total Ending Balance	\$97.75	\$881,521.80	\$881,619.55	\$97.75	\$949,477.80	\$949,575.55
Components of Ending Fund Balance						
Fund Balance, Nonspendable						
97200 Reserve for Encumbrances	\$0.00	\$80,412.29	\$80,412.29	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$0.00	\$80,412.29	\$80,412.29	\$0.00	\$0.00	\$0.00
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	\$0.00	\$153,272.00	\$153,272.00	\$0.00	\$67,956.00	\$67,956.00
97910 Beginning Fund Balance	\$97.75	\$804,885.80	\$804,983.55	\$97.75	\$881,521.80	\$881,619.55

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	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
Total Fund Balance, Unassigned	\$97.75	\$958,157.80	\$958,255.55	\$97.75	\$949,477.80	\$949,575.55
Budgetary and Other Accounts						
98100 Estimated Revenue	\$0.00	(\$812,000.00)	(\$812,000.00)	\$0.00	\$0.00	\$0.00
98200 Appropriations	\$0.00	\$735,364.00	\$735,364.00	\$0.00	\$0.00	\$0.00
98300 Encumbrances	\$0.00	(\$80,412.29)	(\$80,412.29)	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$0.00	(\$157,048.29)	(\$157,048.29)	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$97.75	\$881,521.80	\$881,619.55	\$97.75	\$949,477.80	\$949,575.55

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	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
140 Deferred Maintenance Fund						
Revenues						
Other Local Revenues						
86600 Interest	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
Total Other Local Revenues	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
Total Revenues	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
Excess (Deficiency) of Revenues	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
Net Increase (Decrease) in Fund	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$44,443.01	\$0.00	\$44,443.01	\$44,654.60	\$0.00	\$44,654.60
91110 Fair Value Adjustment to Cash in County Treasury	(\$788.41)	\$0.00	(\$788.41)	\$0.00	\$0.00	\$0.00
Total Assets	\$43,654.60	\$0.00	\$43,654.60	\$44,654.60	\$0.00	\$44,654.60
Total Beginning Balance	\$43,654.60	\$0.00	\$43,654.60	\$44,654.60	\$0.00	\$44,654.60
Adjusted Beginning Balance	\$43,654.60	\$0.00	\$43,654.60	\$44,654.60	\$0.00	\$44,654.60
Ending Balance						
Assets						
91100 Cash in County Treasury	\$44,654.60	\$0.00	\$44,654.60	\$45,654.60	\$0.00	\$45,654.60
Total Assets	\$44,654.60	\$0.00	\$44,654.60	\$45,654.60	\$0.00	\$45,654.60
Total Ending Balance	\$44,654.60	\$0.00	\$44,654.60	\$45,654.60	\$0.00	\$45,654.60
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						

Budget Comparison Report

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by Fund

	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
140 Deferred Maintenance Fund						
97900 Undesignated/Unappropriated						
97910 Beginning Fund Balance	\$2,000.00	\$0.00	\$2,000.00	\$1,000.00	\$0.00	\$1,000.00
Total Fund Balance, Unassigned	\$43,654.60	\$0.00	\$43,654.60	\$44,654.60	\$0.00	\$44,654.60
	\$45,654.60	\$0.00	\$45,654.60	\$45,654.60	\$0.00	\$45,654.60
Budgetary and Other Accounts						
98100 Estimated Revenue	(\$1,000.00)	\$0.00	(\$1,000.00)	\$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	(\$1,000.00)	\$0.00	(\$1,000.00)	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$44,654.60	\$0.00	\$44,654.60	\$45,654.60	\$0.00	\$45,654.60

For SACS Extract

Budget Comparison Report

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by Fund

	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
210 Building Fund						
Revenues						
Other Local Revenues						
86600 Interest	\$0.00	\$15.00	\$15.00	\$0.00	\$20.00	\$20.00
Total Other Local Revenues	\$0.00	\$15.00	\$15.00	\$0.00	\$20.00	\$20.00
Total Revenues	\$0.00	\$15.00	\$15.00	\$0.00	\$20.00	\$20.00
Excess (Deficiency) of Revenues	\$0.00	\$15.00	\$15.00	\$0.00	\$20.00	\$20.00
Net Increase (Decrease) in Fund	\$0.00	\$15.00	\$15.00	\$0.00	\$20.00	\$20.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$624.27	\$624.27	\$0.00	\$628.20	\$628.20
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$11.07)	(\$11.07)	\$0.00	\$0.00	\$0.00
Total Assets	\$0.00	\$613.20	\$613.20	\$0.00	\$628.20	\$628.20
Total Beginning Balance	\$0.00	\$613.20	\$613.20	\$0.00	\$628.20	\$628.20
Adjusted Beginning Balance	\$0.00	\$613.20	\$613.20	\$0.00	\$628.20	\$628.20
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$628.20	\$628.20	\$0.00	\$648.20	\$648.20
Total Assets	\$0.00	\$628.20	\$628.20	\$0.00	\$648.20	\$648.20
Total Ending Balance	\$0.00	\$628.20	\$628.20	\$0.00	\$648.20	\$648.20
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						

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	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
210 Building Fund						
97900 Undesignated/Unappropriated						
97910 Beginning Fund Balance	\$0.00	\$30.00	\$30.00	\$0.00	\$20.00	\$20.00
Total Fund Balance, Unassigned	\$0.00	\$613.20	\$613.20	\$0.00	\$628.20	\$628.20
	\$0.00	\$643.20	\$643.20	\$0.00	\$648.20	\$648.20
Budgetary and Other Accounts						
98100 Estimated Revenue	\$0.00	(\$15.00)	(\$15.00)	\$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	(\$15.00)	(\$15.00)	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$628.20	\$628.20	\$0.00	\$648.20	\$648.20

Budget Comparison Report
by Fund

	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
251 Developer Fees Fund						
Revenues						
Other Local Revenues						
86600 Interest	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Total Other Local Revenues	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Total Revenues	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Excess (Deficiency) of Revenues	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Net Increase (Decrease) in Fund	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$33,672.15	\$33,672.15	\$0.00	\$34,074.81	\$34,074.81
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$597.34)	(\$597.34)	\$0.00	\$0.00	\$0.00
Total Assets	\$0.00	\$33,074.81	\$33,074.81	\$0.00	\$34,074.81	\$34,074.81
Total Beginning Balance	\$0.00	\$33,074.81	\$33,074.81	\$0.00	\$34,074.81	\$34,074.81
Adjusted Beginning Balance	\$0.00	\$33,074.81	\$33,074.81	\$0.00	\$34,074.81	\$34,074.81
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$34,074.81	\$34,074.81	\$0.00	\$35,074.81	\$35,074.81
Total Assets	\$0.00	\$34,074.81	\$34,074.81	\$0.00	\$35,074.81	\$35,074.81
Total Ending Balance	\$0.00	\$34,074.81	\$34,074.81	\$0.00	\$35,074.81	\$35,074.81
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$1,000.00	\$1,000.00
97910 Beginning Fund Balance	\$0.00	\$33,074.81	\$33,074.81	\$0.00	\$34,074.81	\$34,074.81
Total Fund Balance, Unassigned	\$0.00	\$35,074.81	\$35,074.81	\$0.00	\$35,074.81	\$35,074.81

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	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
251 Developer Fees Fund						
Budgetary and Other Accounts						
98100 Estimated Revenue	\$0.00	(\$1,000.00)	(\$1,000.00)	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$0.00	(\$1,000.00)	(\$1,000.00)	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$34,074.81	\$34,074.81	\$0.00	\$35,074.81	\$35,074.81

Budget Comparison Report
by Fund

	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
350 County School Facilities Fund - New Construction						
Revenues						
Other Local Revenues						
86600 Interest	\$0.00	\$1.00	\$1.00	\$0.00	\$100.00	\$100.00
Total Other Local Revenues	\$0.00	\$1.00	\$1.00	\$0.00	\$100.00	\$100.00
Total Revenues	\$0.00	\$1.00	\$1.00	\$0.00	\$100.00	\$100.00
Excess (Deficiency) of Revenues	\$0.00	\$1.00	\$1.00	\$0.00	\$100.00	\$100.00
Net Increase (Decrease) in Fund	\$0.00	\$1.00	\$1.00	\$0.00	\$100.00	\$100.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$11.71	\$11.71	\$0.00	\$12.50	\$12.50
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$0.21)	(\$0.21)	\$0.00	\$0.00	\$0.00
Total Assets	\$0.00	\$11.50	\$11.50	\$0.00	\$12.50	\$12.50
Total Beginning Balance	\$0.00	\$11.50	\$11.50	\$0.00	\$12.50	\$12.50
Adjusted Beginning Balance	\$0.00	\$11.50	\$11.50	\$0.00	\$12.50	\$12.50
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$12.50	\$12.50	\$0.00	\$112.50	\$112.50
Total Assets	\$0.00	\$12.50	\$12.50	\$0.00	\$112.50	\$112.50
Total Ending Balance	\$0.00	\$12.50	\$12.50	\$0.00	\$112.50	\$112.50
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	\$0.00	\$2.00	\$2.00	\$0.00	\$100.00	\$100.00
97910 Beginning Fund Balance	\$0.00	\$11.50	\$11.50	\$0.00	\$12.50	\$12.50
Total Fund Balance, Unassigned	\$0.00	\$13.50	\$13.50	\$0.00	\$112.50	\$112.50

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	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
350 County School Facilities Fund - New Construction						
Budgetary and Other Accounts						
98100 Estimated Revenue	\$0.00	(\$1.00)	(\$1.00)	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$0.00	(\$1.00)	(\$1.00)	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$12.50	\$12.50	\$0.00	\$112.50	\$112.50

For SACS Extract

Budget Comparison Report

by Fund

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	2024 - 2025 Working Thru 6/30/2025				2025 - 2026 Working Thru 7/1/2025			
	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
351 County School Facilities Fund - Modernization								
Revenues								
Other Local Revenues								
86600 Interest	\$0.00	\$4,000.00	\$4,000.00		\$0.00	\$4,500.00	\$4,500.00	\$4,500.00
Total Other Local Revenues	\$0.00	\$4,000.00	\$4,000.00		\$0.00	\$4,500.00	\$4,500.00	\$4,500.00
Total Revenues	\$0.00	\$4,000.00	\$4,000.00		\$0.00	\$4,500.00	\$4,500.00	\$4,500.00
Excess (Deficiency) of Revenues	\$0.00	\$4,000.00	\$4,000.00		\$0.00	\$4,500.00	\$4,500.00	\$4,500.00
Net Increase (Decrease) in Fund	\$0.00	\$4,000.00	\$4,000.00		\$0.00	\$4,500.00	\$4,500.00	\$4,500.00
Beginning Balance								
Assets								
91100 Cash in County Treasury	\$0.00	\$146,492.14	\$146,492.14		\$0.00	\$147,893.40	\$147,893.40	\$147,893.40
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$2,598.74)	(\$2,598.74)		\$0.00	\$0.00	\$0.00	\$0.00
Total Assets	\$0.00	\$143,893.40	\$143,893.40		\$0.00	\$147,893.40	\$147,893.40	\$147,893.40
Total Beginning Balance	\$0.00	\$143,893.40	\$143,893.40		\$0.00	\$147,893.40	\$147,893.40	\$147,893.40
Adjusted Beginning Balance	\$0.00	\$143,893.40	\$143,893.40		\$0.00	\$147,893.40	\$147,893.40	\$147,893.40
Ending Balance								
Liabilities								
Assets								
91100 Cash in County Treasury	\$0.00	\$147,893.40	\$147,893.40		\$0.00	\$152,393.40	\$152,393.40	\$152,393.40
Total Assets	\$0.00	\$147,893.40	\$147,893.40		\$0.00	\$152,393.40	\$152,393.40	\$152,393.40
Total Ending Balance	\$0.00	\$147,893.40	\$147,893.40		\$0.00	\$152,393.40	\$152,393.40	\$152,393.40
Components of Ending Fund Balance								
Fund Balance, Nonspendable								
97200 Reserve for Encumbrances	\$0.00	\$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	\$0.00
Fund Balance, Unassigned								

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by Fund

	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
351 County School Facilities Fund - Modernization						
97900 Undesignated/Unappropriated						
97910 Beginning Fund Balance	\$0.00	\$8,000.00	\$8,000.00	\$0.00	\$4,500.00	\$4,500.00
Total Fund Balance, Unassigned	\$0.00	\$143,893.40	\$143,893.40	\$0.00	\$147,893.40	\$147,893.40
	\$0.00	\$151,893.40	\$151,893.40	\$0.00	\$152,393.40	\$152,393.40
Budgetary and Other Accounts						
98100 Estimated Revenue	\$0.00	(\$4,000.00)	(\$4,000.00)	\$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	(\$4,000.00)	(\$4,000.00)	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$147,893.40	\$147,893.40	\$0.00	\$152,393.40	\$152,393.40

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by Fund

	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
356 County School Facilities Fund - Full- Day Kinder Facilities Program						
Revenues						
Other Local Revenues						
86600 Interest	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
Total Other Local Revenues	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
Total Revenues	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
Expenditures						
Capital Outlay						
62000 Buildings and Improvement of Buildings	\$0.00	\$612,929.00	\$612,929.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	\$0.00	\$612,929.00	\$612,929.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$0.00	\$612,929.00	\$612,929.00	\$0.00	\$0.00	\$0.00
Excess (Deficiency) of Revenues	\$0.00	(\$602,929.00)	(\$602,929.00)	\$0.00	\$10,000.00	\$10,000.00
Other Financing Sources/Uses						
Transfers In						
89130 To State School Building Fund, From All Other Funds	\$0.00	\$400,000.00	\$400,000.00	\$0.00	\$0.00	\$0.00
Total Transfers In	\$0.00	\$400,000.00	\$400,000.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources/Uses	\$0.00	\$400,000.00	\$400,000.00	\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund	\$0.00	(\$202,929.00)	(\$202,929.00)	\$0.00	\$10,000.00	\$10,000.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$401,888.97	\$401,888.97	\$0.00	\$4,112.25	\$4,112.25
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$7,129.43)	(\$7,129.43)	\$0.00	\$0.00	\$0.00
Total Assets	\$0.00	\$394,759.54	\$394,759.54	\$0.00	\$4,112.25	\$4,112.25
Total Beginning Balance	\$0.00	\$394,759.54	\$394,759.54	\$0.00	\$4,112.25	\$4,112.25
Audit Adjustments and Restatements						

Budget Comparison Report
by Fund

BCR600

	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
356 County School Facilities Fund - Full- Day Kinder Facilities Program						
Auditor Adjustments						
97930 Auditor Adjustments	\$0.00	(\$187,718.29)	(\$187,718.29)	\$0.00	\$0.00	\$0.00
Total Auditor Adjustments	\$0.00	(\$187,718.29)	(\$187,718.29)	\$0.00	\$0.00	\$0.00
Total Audit Adjustments and Restatements	\$0.00	(\$187,718.29)	(\$187,718.29)	\$0.00	\$0.00	\$0.00
Adjusted Beginning Balance	\$0.00	\$207,041.25	\$207,041.25	\$0.00	\$4,112.25	\$4,112.25
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$4,112.25	\$4,112.25	\$0.00	\$14,112.25	\$14,112.25
Total Assets	\$0.00	\$4,112.25	\$4,112.25	\$0.00	\$14,112.25	\$14,112.25
Total Ending Balance	\$0.00	\$4,112.25	\$4,112.25	\$0.00	\$14,112.25	\$14,112.25
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	(\$405,858.00)	(\$405,858.00)	\$0.00	\$10,000.00	\$10,000.00
97910 Beginning Fund Balance	\$0.00	\$394,759.54	\$394,759.54	\$0.00	\$4,112.25	\$4,112.25
97930 Audit Adjustments	\$0.00	(\$187,718.29)	(\$187,718.29)	\$0.00	\$0.00	\$0.00
Total Fund Balance, Unassigned	\$0.00	(\$198,816.75)	(\$198,816.75)	\$0.00	\$14,112.25	\$14,112.25
Budgetary and Other Accounts						
98100 Estimated Revenue	\$0.00	(\$410,000.00)	(\$410,000.00)	\$0.00	\$0.00	\$0.00
98200 Appropriations	\$0.00	\$612,929.00	\$612,929.00	\$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	\$202,929.00	\$202,929.00	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$4,112.25	\$4,112.25	\$0.00	\$14,112.25	\$14,112.25

Budget Comparison Report

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5/23/2025

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by Fund

	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
510 Bond Interest & Redemption Fund - #1						
Revenues						
Other Local Revenues						
86110 Voted Indebtedness Levies, Secured Roll	\$0.00	\$170,650.00	\$170,650.00	\$0.00	\$175,650.00	\$175,650.00
Total Other Local Revenues	\$0.00	\$170,650.00	\$170,650.00	\$0.00	\$175,650.00	\$175,650.00
Total Revenues	\$0.00	\$170,650.00	\$170,650.00	\$0.00	\$175,650.00	\$175,650.00
Expenditures						
Other Outgo						
74330 Bond Redemptions	\$0.00	\$70,000.00	\$70,000.00	\$0.00	\$75,000.00	\$75,000.00
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	\$170,650.00	\$170,650.00	\$0.00	\$175,650.00	\$175,650.00
Total Expenditures	\$0.00	\$170,650.00	\$170,650.00	\$0.00	\$175,650.00	\$175,650.00
Excess (Deficiency) of Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$455,731.07	\$455,731.07	\$0.00	\$447,646.49	\$447,646.49
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$8,084.58)	(\$8,084.58)	\$0.00	\$0.00	\$0.00
Total Assets	\$0.00	\$447,646.49	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49
Total Beginning Balance	\$0.00	\$447,646.49	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49
Adjusted Beginning Balance	\$0.00	\$447,646.49	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$447,646.49	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49
Total Assets	\$0.00	\$447,646.49	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49

Budget Comparison Report
by Fund

BCR600 5/23/2025 2:56:14PM

	2024 - 2025 Working Thru 6/30/2025			2025 - 2026 Working Thru 7/1/2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
510 Bond Interest & Redemption Fund - #1						
Total Ending Balance	\$0.00	\$447,646.49	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97910 Beginning Fund Balance	\$0.00	\$447,646.49	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49
Total Fund Balance, Unassigned	\$0.00	\$447,646.49	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49
Budgetary and Other Accounts						
98100 Estimated Revenue	\$0.00	(\$170,650.00)	(\$170,650.00)	\$0.00	\$0.00	\$0.00
98200 Appropriations	\$0.00	\$170,650.00	\$170,650.00	\$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	\$447,646.49	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49

4. **ADMINISTRATIVE: Action items:**
 - 4.5 Approval of the Federal Addendum

Local Control and Accountability Plan (LCAP) Every Student Succeeds Act (ESSA) Federal Addendum Template

School Year

2025-2026

Date of Board Approval

June 12, 2025

LEA Name

Tipton Elementary School District

CDS Code:

54 72215 6054431

Link to the LCAP:

(optional)

For which ESSA programs apply to your LEA?

Choose From:

TITLE I, PART A

Improving Basic Programs Operated by
State and Local Educational Agencies

TITLE II, PART A

Supporting Effective Instruction

TITLE III, PART A

Language Instruction for English Learners
and Immigrant Students

TITLE IV, PART A

Student Support and Academic
Enrichment Grants

(note: This list only includes ESSA programs with LEA plan requirements; not all ESSA programs.)

In the following pages, ONLY complete the sections for the corresponding programs.

Instructions

The LCAP Federal Addendum is meant to supplement the LCAP to ensure that eligible LEAs have the opportunity to meet the Local Educational Agency (LEA) Plan provisions of the ESSA.

The LCAP Federal Addendum Template must be completed and submitted to the California Department of Education (CDE) to apply for ESSA funding. LEAs are encouraged to review the LCAP Federal Addendum annually with their LCAP, as ESSA funding should be considered in yearly strategic planning.

The LEA must address the Strategy and Alignment prompts provided on the following page.

Each provision for each program must be addressed unless the provision is not applicable to the LEA.

In addressing these provisions, LEAs must provide a narrative that addresses the provision **within the LCAP Federal Addendum Template**.

Under State Priority Alignment, state priority numbers are provided to demonstrate where an ESSA provision aligns with state priorities. This is meant to assist LEAs in determining where ESSA provisions may already be addressed in the LEA's LCAP, as it demonstrates the LEA's efforts to support the state priorities.

The CDE emphasizes that **the LCAP Federal Addendum should not drive LCAP development**. ESSA funds are supplemental to state funds, just as the LCAP Federal Addendum supplements your LCAP. **LEAs are encouraged to integrate their ESSA funds into their LCAP development as much as possible to promote strategic planning of all resources**; however, this is not a requirement. In reviewing the LCAP Federal Addendum, staff will evaluate the LEA's responses to the ESSA plan provisions. There is no standard length for the responses. LEAs will be asked to clarify insufficient responses during the review process.

This template is designed to be used by LEAs who already have completed their LCAP Federal Addendum and received approval from CDE. This template will support LEAs with the review of their LCAP Federal Addendum and revision.

The review and revision of the LCAP Federal Addendum do not need to be submitted to CDE for approval. However, an LEA should have their local Board approve any revisions.

Even if the LEA plans to transfer all of its title funds, it must still address all of the provisions of the title from which it is transferring its funds. The LEA must first meet the application requirements of those funds before it can elect to transfer those funds to another title.

California's ESSA State Plan significantly shifts the state's approach to the utilization of federal resources in support of underserved student groups. This LCAP Federal Addendum provides LEAs with the opportunity to document their approach to maximizing the impact of federal investments in support of underserved students.

The implementation of ESSA in California presents an opportunity for LEAs to innovate with their federally-funded programs and align them with the priority goals they are realizing under the state's Local Control Funding Formula (LCFF).

LCFF provides LEAs flexibility to design programs and provide services that meet the needs of students in order to achieve readiness for college, career, and lifelong learning. The LCAP planning process supports continuous cycles of action, reflection, and improvement.

Please respond to the prompts below, and in the pages that follow, to describe the LEA's plan for making the best use of federal ESEA resources in alignment with other federal, state, and local programs as described in the LEA's LCAP.

Strategy

Explain the LEA's strategy for using federal funds to supplement and enhance local priorities or initiatives funded with state funds, as reflected in the LEA's LCAP. This shall include describing the rationale/evidence for the selected use(s) of federal funds within the context of the LEA's broader strategy reflected in the LCAP.

Tipton Elementary School District has strategically allocated its federal funding to primarily support the employment of staff. This investment ensures that students receive additional resources and supplemental support, including intervention services, small group instruction, and assistance for newly arrived immigrant students and English language learners.

A dedicated resource teacher provides instructional and curricular support to both teachers and students, with a focus on academic interventions for struggling and disadvantaged learners. In collaboration with the principal, the resource teacher also helped develop a professional development plan aligned to identified student and teacher needs.

To further strengthen family engagement and community partnerships, the district also employed a parent liaison. This position is designed to promote parent education and increase parent involvement across the school community.

Alignment

Describe the efforts that the LEA will take to align use of federal funds with activities funded by state and local funds and, as applicable, across different federal grant programs.

The goal of the LCAP and Federal Addendum is to support and provide academic support, high quality instruction and support intervention for our disadvantaged, English Learners and unduplicated students. Both state and federal plans include actions to provide supplemental materials and access to technology and technology based programs in order to differentiate instruction. We are utilizing both state and federal funding to support our parents with access to trainings and social opportunities to become more comfortable and involved in the school process.

ESSA Provisions Addressed Within the LCAP

Within the LCAP an LEA is required to describe its goals and the specific actions to achieve those goals, for each of the LCFF state priorities. In an approvable LCAP, it will be apparent from the descriptions of the goals, actions, and services how an LEA is acting to address the following ESSA provisions through the aligned LCFF state priorities and/or the state accountability system.

TITLE I, PART A

Monitoring Student Progress Towards Meeting Challenging State Academic Standards

ESSA SECTION	STATE PRIORITY ALIGNMENT
1112(b)(1) (A–D)	1, 2, 4, 7, 8 (<i>as applicable</i>)

Describe how the LEA will monitor students' progress in meeting the challenging state academic standards by:

- (A) developing and implementing a well-rounded program of instruction to meet the academic needs of all students;
- (B) identifying students who may be at risk for academic failure;
- (C) providing additional educational assistance to individual students the LEA or school determines need help in meeting the challenging State academic standards; and

- (D) identifying and implementing instructional and other strategies intended to strengthen academic programs and improve school conditions for student learning.

Overuse in Discipline Practices that Remove Students from the Classroom

ESSA SECTION	STATE PRIORITY ALIGNMENT
1112(b)(11)	6 (<i>as applicable</i>)

Describe how the LEA will support efforts to reduce the overuse of discipline practices that remove students from the classroom, which may include identifying and supporting schools with high rates of discipline, disaggregated by each of the student groups, as defined in Section 1111(c)(2).

Career Technical and Work-based Opportunities

ESSA SECTION	STATE PRIORITY ALIGNMENT
1112(b)(12)(A–B)	2, 4, 7 (<i>as applicable</i>)

If determined appropriate by the LEA, describe how such agency will support programs that coordinate and integrate:

- (A) academic and career and technical education content through coordinated instructional strategies, that may incorporate experiential learning opportunities and promote skills attainment important to in-demand occupations or industries in the State; and
- (B) work-based learning opportunities that provide students in-depth interaction with industry professionals and, if appropriate, academic credit.

TITLE II, PART A

Title II, Part A Activities

ESSA SECTION	STATE PRIORITY ALIGNMENT
2102(b)(2)(A)	1, 2, 4 <i>(as applicable)</i>

Provide a description of the activities to be carried out by the LEA under this Section and how these activities will be aligned with challenging State academic standards.

TITLE III, PART A

Parent, Family, and Community Engagement

ESSA SECTION	STATE PRIORITY ALIGNMENT
3116(b)(3)	3, 6 (<i>as applicable</i>)

Describe how the eligible entity will promote parent, family, and community engagement in the education of English learners.

ESSA Provisions Addressed in the Consolidated Application and Reporting System

An LEA addresses the following ESSA provision as part of completing annual reporting through the Consolidated Application and Reporting System (CARS).

TITLE I, PART A

Poverty Criteria

ESSA SECTION(S)	STATE PRIORITY ALIGNMENT
1112(b)(4)	N/A

Describe the poverty criteria that will be used to select school attendance areas under Section 1113.

ESSA Provisions Not Addressed in the LCAP

For the majority of LEAs, the ESSA provisions on the following pages do not align with state priorities. **Each provision for each program provided on the following pages must be addressed** unless the provision is not applicable to the LEA. In addressing these provisions, LEAs must provide a narrative that addresses the provision **within this addendum**.

As previously stated, the CDE emphasizes that the LCAP Federal Addendum should not drive LCAP development. ESSA funds are supplemental to state funds, just as the LCAP Federal Addendum supplements your LCAP. **LEAs are encouraged to integrate their ESSA funds into their LCAP** development as much as possible to promote strategic planning of all resources; however, this is not a requirement. In reviewing the LCAP Federal Addendum, staff will evaluate the LEA's responses to the ESSA plan provisions. There is no standard length for the responses. LEAs will be asked to clarify insufficient responses during the review process.

TITLE I, PART A

Educator Equity

ESSA SECTION 1112(b)(2) – *Not Applicable to Charters and Single School Districts.*

Describe how the LEA will identify and address, as required under State plans as described in Section 1111(g)(1)(B), any disparities that result in low-income students and minority students being taught at higher rates than other students by ineffective, inexperienced, or out-of-field teachers.

NOTE: In this section, LEAs must identify and address disparities. Tools on the CDE's website (<https://www.cde.ca.gov/pd/ee/peat.asp>) can help with this process. LEAs are required to specifically address the following at comparable sites:

1. What # and % of teachers at sites are inexperienced, misassigned, or out-of-field in relation to:
 - a. Number of low-income students
 - b. Number of minority students
2. Does the LEA have an educator equity gap –
 - a. If yes, must create a plan which must include root cause analysis of the disparity
 - b. A plan must be created with meaningful educational partner engagement.

Educator Equity Data Tables available [here](#).

THIS ESSA PROVISION IS ADDRESSED BELOW:

In 2018-2019 TESD conducted a thorough data collection and analysis process. Through the analysis of state and local assessments it was determined that EL students underperformed when compared to other subgroups and schoolwide average especially in mathematics. It has been determined locally that small group support and intervention along with computer-based programs to assist with differentiated instruction would be the best strategy to support this identified subgroup. This includes support from instructional aides who deliver intervention and language support. We have shared these findings with our stakeholders which include School Site Council, parent advisory council, staff and the leadership cohort. After examining teacher and class data the following has been determined: Low-income, minority students are not taught disproportionately by ineffective, inexperienced or out-of-field teachers.

On November 6, 2019, the SBE approved updated definitions for "ineffective" and "out-of-field" teachers to be included in the amended California ESSA Consolidated State Plan.

Term	Definition
Ineffective teacher	An ineffective teacher is any of the following: • An individual whose assignment is legally authorized by an emergency permit that does not require possession of a full teaching license; or

	• A teacher who holds a teaching credential but does not possess a permit or authorization that temporarily allows them to teach outside of their credentialed area (misassigned) • An individual who holds no credential, permit, or authorization to teach in California. Under this definition, teachers with the following limited emergency permits would be considered ineffective: • Provisional Internship Permits, • Short-Term Staff Permits • Variable Term Waivers Substitute permits or Teaching Permits for Statutory Leave (TSPL) holders serving as the teacher of record
Out-of-field teacher	A credentialed out-of-field teacher is: A credentialed teacher who has not yet demonstrated subject matter competence in the subject area(s) or for the student population to which he or she is assigned. Under this definition, the following limited permits will be considered out of the field: • General Education Limited Assignment Permit (GELAP) • Special Education Limited Assignment Permit (SELAP) • Short-Term Waivers • Emergency English Learner or Bilingual Authorization Permits Local Assignment Options (except for those made pursuant to the <i>California Code of Regulations</i>, Title 5, Section 80005[b])
Inexperienced Teacher	A teacher who has two or fewer years of teaching experience.
Minority Student	A student who is American Indian/Alaska Native, Asian, African American, Filipino, Native Hawaiian/Pacific Islander, Hispanic, or Two or More Races Not Hispanic.
Low-Income Student	A student who is eligible to receive Free or Reduced-Price Meals

Parent and Family Engagement

ESSA SECTIONS 1112(b)(3) and 1112(b)(7)

Describe the strategy the LEA will use to implement effective parent and family engagement under Section 1116.

To meet this requirement, LEAs must provide a description of the following:

ESSA Section 1112(b)(3): how the LEA will carry out its responsibilities under paragraphs (1) and (2) of Section 1111(d);

1. How the LEA will involve parents and family members at identified schools in jointly developing Comprehensive Support and Improvement plans
2. How the LEA will involve parents and family members in identified schools in jointly developing the Targeted Support and Improvement plans
3. In the absence of the identification of any schools for Comprehensive Support and Improvement (CSI) or any schools for Targeted Assistance and Intervention (TSI), the LEA may write N/A. This provision will not be reviewed.

ESSA Section 1112(b)(7): the strategy the LEA will use to implement effective parent and family engagement under Section 1116; shall include how the LEA and its schools will build capacity for parent and family engagement by:

1. Describe the LEA parent and family engagement policy, and how it was developed jointly with, agree on with, and distribute to, parents and family members of participating children a written parent and family engagement policy (ESSA Section 1116(a)).
2. Describe how the LEA will provide assistance to parents of children served by the school or local educational agency, as appropriate, in understanding such topics as the challenging State academic standards, State and local academic assessments, the requirements of this part, and how to monitor a child's progress and work with educators to improve the achievement of their children; (ESSA Section 1116(e)(1))
3. Describe how the LEA will provide materials and training to help parents to work with their children to improve their children's achievement, such as literacy training and using technology (including education about the harms of copyright piracy), as appropriate, to foster parental involvement; (ESSA Section 1116(e)(2))
4. Describe how the LEA will educate teachers, specialized instructional support personnel, principals, other school leaders, and other staff, with the assistance of parents, in the value and utility of contributions of parents, and in how to reach out to, communicate with, and work with parents as equal partners, implement and coordinate parent programs, and build ties between parents and the school; (ESSA Section 1116(e)(3))
5. Describe how the LEA will to the extent feasible and appropriate, coordinate and integrate parent involvement programs and activities with other Federal, State, and local programs, including public preschool programs, and conduct other activities, such as parent resource centers, that encourage and support parents in more fully participating in the education of their children; (ESSA Section 1116(e)(4))
6. Describe how the LEA will ensure that information related to school and parent programs, meetings, and other activities is sent to the parents of participating children in a format and, to the extent practicable, in a language the parents can understand (ESSA Section 1116(e)(5))
7. Describe how the LEA will provide such other reasonable support for parental involvement activities as parents may request (ESSA Section 1116(e)(14)).
8. Describe how the LEA will provide opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children), including providing information and school reports in a format and, to the extent practicable, in a language, such parents understand (ESSA Section 1116(f)).

Also, include how the LEA will align parent involvement required in Section 1116 with the LCAP educational partner engagement process.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Our parent and family involvement Policy has been developed jointly with, and agreed on with, parents of children participating in Title I, Part A programs, the English Learner Advisory Committee and the School Site Council. Through discussion and sharing of common ideas and goals it was agreed on. The family engagement policy is distributed to parents and family members of participating children in the registration packets to each student or upon enrollment of all new students. The LEA will provide assistance to parents of children served by the school or local educational agency regarding how to monitor a child's progress and work with educators to improve the achievement of their children by explaining test results at SSC/ELAC meetings and at meetings held by our parent liaison. Teachers explain to parents how to monitor progress by the use of our local aeries portal. Parents have access to log in and view grades and test scores for CAASPP/ELPAC at any time. Teachers also have parent nights discussing a wide variety of topics that will assist parents and their children. Teachers also meet with parents twice a year at parent teacher conferences to discuss each students progress as well as meeting with families at our annual back to school night and open house each school year. Parent conference attendance is high and monitored for any trends of low attendance among individual teachers. All parent communication and notifications are provided in both English and Spanish. Through the help and work of our parent liaison TESD is able to coordinate and integrate parent involvement programs and activities that support parents and students. The goal is to connect parents to a variety of resources and to to understand how important their roll is with their child's education. The parent liaison provides out reach to parents that connect the community and school together and create a welcoming environment. Through discussion at monthly parent meetings the parent liaison is able to develop a plan that best meets the needs of parents based on surveys and discussion. The parent liaison provides training's for parents that address a variety of topics. Feed back is also taken at SSC/ELAC meetings to hear concerns or ideas parent have and ways in which the school can help and support parents and their children. The LEA will provide reasonable support for parental involvement activities as parents may request by working with the parent liaison or social worker to set up additional support. The LEA will provide opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children), including providing information and school reports in a format and, to the extent practicable, in a language such parents understand by having small group parent meetings with translators that can explain the data. Visual reports are shown and discussed with parents that make it easier to understand. TESD has translators and hearing assistance devices to help parents who may need additional services. TESD would also provide a sign-language interpreter if needed. TESD accommodates all of it's families and special accommodations will be made for communicating with families that have accessibility needs or other

special needs which make corresponding with the school difficult. The school also makes home visits when necessary to help and assist students and families when needed. TESD provides opportunities for the informed participation of parents and family members of migratory children by meeting with parents and family members before students are away from school for an extended period of time and once the students return to school after an extended absence to help parents help their child(ren) overcome educational disruption. The school provides independent work for all students when needing to leave for more than 5 days. Students are encouraged to come once a week to receive additional tutoring services if available. The school supports and communicates with families about how to help serve the children and to provide additional support if necessary upon their return. TESD works collaboratively with parents and families to develop, review, and monitor the parent engagement policy. Parents, students, teachers complete a school compact annually at the beginning of each school year. TESD is dedicated to providing a quality education for every student in our district. To accomplish this objective, we will develop and maintain partnerships with parents and community members. Each student will benefit from supportive, active involvement of all stakeholders. A positive link between home and school will create the most conducive learning condition for every child. These open communication lines will expand and enhance learning opportunities for all stakeholders.

Tipton Elementary School believes in the importance of good communication between the home and the school in building a successful learning environment for all students. It is our desire to provide multiple opportunities for parents, students and school staff to establish strong, meaningful and lasting connections. Our Parent Involvement Policy has been developed jointly with, and agreed on with, parents of children participating in Title I, Part A programs, the English Learner Advisory Committee and the School Site Council.

PART I. SCHOOL PARENTAL INVOLVEMENT POLICY

Tipton Elementary School has involved the parents of participating students in the joint development and agreement of its School Parent Involvement Policy and its school wide plan, in an organized, ongoing, and timely manner:

- Tipton Elementary School holds regular English Learners Advisory Committee (ELAC), and School Site Council (SSC) meetings to plan for the improvement of the Title I program.
- After annual elections are done for ELAC and SSC, a review of the meeting times and dates are then considered to accommodate participants' work schedules.
- The Parent Involvement Policy is distributed in the registration packets to each student or upon enrollment of all new students.
- The Parent Involvement Policy will be made available to local community agencies that request a copy.
- During the Fall semester of every school year, the school will collaborate with parent groups to review and update the parent involvement policy to reflect the changes in school culture and Program Improvement status.

- Tipton Elementary School will convene an annual meeting to inform parents of the following:
 - That their child's school participates in Title I;
 - About the requirements and rights to be involved in Title I;
 - About the resources provided through their school's participation in Title I; and
 - The use of Teleparent, and letters home to inform parents of time/place of the annual Title I meeting.
- Tipton Elementary School will provide parents of participating children with a description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the proficiency levels students are expected to meet.
- Tipton Elementary School will provide opportunities for parents to make suggestions and to participate in decisions relating to their child's education, (i.e. School Site Council membership, ELAC membership, and parent surveys)
- Tipton Elementary School will submit any parent comments if the school wide plan is not satisfactory to parents of participating children:
 - SSC will review such comments and consider ways to resolve the disputed sections of the school plan.

PART II. SHARED RESPONSIBILITIES FOR HIGH STUDENT ACADEMIC ACHIEVEMENT

Tipton Elementary School will jointly develop and incorporate the school-parent compact as a component of its School Parental Involvement Policy:

- The parent compact is disseminated to returning students in the registration packet issued in August and given to new students at the beginning of the school year in their enrollment packets.
- Signed compacts are collected and filed annually.

Tipton Elementary School will provide a supportive and effective learning environment with high standards of conduct for all students.

- Tipton Elementary School will provide student-centered instruction based on California State Standards, the district curriculum, and research-based methodologies to address all learning styles and modalities.
- Tipton Elementary School staff will maintain regular communication with parents about their student's academic progress and the school's behavior expectations; frequent progress reports are sent to parents.
- Tipton Elementary School will provide parents with reasonable access to staff through formal parent/teacher conferences and classroom observations, as well as opportunities to volunteer on the school campus.

Tipton Elementary School parents will ensure that their child attends school on time every day prepared to learn and has appropriate sleep, nutrition, clothing and school supplies.

- Tipton Elementary School parents will monitor homework completion and collaborate with teachers, and school staff in decisions relating to their child's education.
- Tipton Elementary School parents will set positive behavior and attire expectations and reinforce school policies about respecting people and

property.

Tipton Elementary students will take responsibility for their learning by coming to class on time and in full disposition to learn, behave and cooperate with their teachers and peers.

- Tipton Elementary students will maximize opportunities to understand the subject area material, using strategies that best support their learning style and completing and returning their assignments on time.
- Tipton Elementary students will dress appropriately and behave responsibly by respecting the personal rights and property of themselves and others.

PART III. BUILDING CAPACITY FOR INVOLVEMENT

Tipton Elementary, under the Title I mandate, is committed to building parent involvement to support a partnership among the school, parents, and the community to improve student academic achievement, through the following activities:

- Tipton Elementary will provide formal parent conferences twice a year. At these meetings parents are provided with information regarding their child's progress towards proficiency in the state academic achievement standards.
- Tipton Elementary will provide information on student mastery of the state content standards through student progress reports, report cards, state and local assessment results, and work samples.
- Tipton Elementary will provide materials and training to help parents work with their children to improve their children's academic achievement, such as Back to School Night; SSC and ELAC meetings; Parent-Teacher Conferences; Open House; district-sponsored workshops (which include communication techniques, parenting skills, literacy and math training), informational flyers and pamphlets, and using technology, as appropriate, to foster parental involvement.

- Tipton Elementary shall present professional development to the entire staff on developing effective communication between staff and parents in order to promote an equal partnership between the home and school.
- Tipton Elementary shall conduct parent involvement activities and parent education workshops to encourage and support parents' participation in the education of their children.
- Tipton Elementary will, to the extent feasible and appropriate, disseminate information related to the school and parent programs, meetings, and other activities, in an understandable format, and in a language the parents can understand.
- All school information is sent home via student, standard mail or the school's phone master system.
- Tipton Elementary will provide support for parental involvement activities as requested by parent surveys.

PART IV. ACCESSIBILITY

Tipton Elementary will provide opportunities for participation by parents with limited English proficiency, parents with disabilities, and parents of migrant and homeless students.

This includes providing information and school reports in a format, and when possible, in a language such parents understand.

Schoolwide Programs, Targeted Support Programs, and Programs for Neglected or Delinquent Children

ESSA SECTIONS 1112(b)(5) and 1112(b)(9)

Describe, in general, the nature of the programs to be conducted by the LEA's schools under sections 1114 and 1115 and, where appropriate, educational services outside such schools for children living in local institutions for neglected or delinquent children, and for neglected and delinquent children in community day school programs.

Describe how teachers and school leaders, in consultation with parents, administrators, paraprofessionals, and specialized instructional support personnel, in schools operating a targeted assistance school program under Section 1115, will identify the eligible children most in need of services under this part.

THIS ESSA PROVISION IS ADDRESSED BELOW:

TESD is a schoolwide Title I school. TESD has one Instructional Resource Teacher to support differentiation, intervention, and targeted support. In addition to the Instructional Resource Teacher, the school employs several instructional aides that support small group instruction within the classrooms. The specific intervention programs are monitored through progress monitoring of each student. Data review and analysis is done to ensure student learning needs are being met and are designed to best support student learning. In order to ensure alignment of the Federal Addendum and the LCAP goals, initial School Site Council discussion includes LCAP goals and actions along with discussion of the school dashboard data. The School Site Council looks closely at prior year's action effectiveness with a careful eye to ensure they are looking at outcomes rather than simply good intentions of actions and programs. Using this critical eye, data analysis of both state and local academic data outcomes, reflection and input on specific actions, and stakeholder input is taken into account. The SSC then develops newly planned actions (or modifies or continues prior actions) and documents them. The LCAP and Federal Addendum are taken the school Board for approval each year.

Homeless Children and Youth Services

ESSA SECTION 1112(b)(6)

Describe the services the LEA will provide homeless children and youths, including services provided with funds reserved under Section 1113(c)(3)(A), to support the enrollment, attendance, and success of homeless children and youths, in coordination with the services the LEA is providing under the McKinney-Vento Homeless Assistance Act (42 United States Code 11301 et seq.).

THIS ESSA PROVISION IS ADDRESSED BELOW:

TESD provides additional support for homeless children and youths through our local parent liaison and social worker who assist with the coordination of services and resources for qualified families. This includes but is not limited to providing resources for housing, food, clothing, medical/dental, employment, transportation and counseling programs that are available to assist with a variety of needs. These counseling programs include support for victims of domestic violence, and or sexual abuse and addiction. The district provides an after school program that gives priority enrollment to homeless children and youth. The district provides support and guidance through the help of the social worker and parent liaison with enrolling homeless children and youth and ensuring their emotional and academic success along with supporting families with children who have attendance issues.

Student Transitions

ESSA SECTIONS 1112(b)(8), 1112(b)(10), and 1112(b)(10) (A–B)

Describe, if applicable, how the LEA will support, coordinate, and integrate services provided under this part with early childhood education programs at the LEA or individual school level, including plans for the transition of participants in such programs to local elementary school programs.

Describe, if applicable, how the LEA will implement strategies to facilitate effective transitions for students from middle grades to high school and from high school to postsecondary education including:

- (A) through coordination with institutions of higher education, employers, and other local partners; and
- (B) through increased student access to early college high school or dual or concurrent enrollment opportunities, or career counseling to identify student interests and skills.

THIS ESSA PROVISION IS ADDRESSED BELOW:

TESD works in conjunction with the local high school through administrator and teacher articulation meetings held four times a year. Our district hosts high school orientation and registration opportunities for our matriculating families. We connect students to the high school district through a variety activities including attending sporting events and assemblies, as well as visiting high school classrooms to preview future educational opportunities that may be available to them.

Additional Information Regarding Use of Funds Under this Part

ESSA SECTION 1112(b)(13) (A–B)

Provide any other information on how the LEA proposes to use funds to meet the purposes of this part, and that the LEA determines appropriate to provide, which may include how the LEA will:

- (A) assist schools in identifying and serving gifted and talented students; and
- (B) assist schools in developing effective school library programs to provide students an opportunity to develop digital literacy skills and improve academic achievement.

THIS ESSA PROVISION IS ADDRESSED BELOW:

TESD has allocated Title I funds for the following: certificated salaries and benefits for tutoring, parent liaison, special friends aide, services (web based programs) professional development, materials and supplies, Resource and Music teacher salaries and benefits and classified salaries and benefits.

TITLE I, PART D

Description of Program ESSA SECTION 1423(1)

Provide a description of the program to be assisted [by Title I, Part D].

THIS ESSA PROVISION IS ADDRESSED BELOW:

Formal Agreements ESSA SECTION 1423(2)

Provide a description of formal agreements, regarding the program to be assisted, between the

- (A) LEA; and
- (B) correctional facilities and alternative school programs serving children and youth involved with the juvenile justice system, including such facilities operated by the Secretary of the Interior and Indian tribes.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Comparable Education Program ESSA SECTION 1423(3)

As appropriate, provide a description of how participating schools will coordinate with facilities working with delinquent children and youth to ensure that such children and youth are participating in an education program comparable to one operating in the local school such youth would attend.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Successful Transitions ESSA SECTION 1423(4)

Provide a description of the program operated by participating schools to facilitate the successful transition of children and youth returning from correctional facilities and, as appropriate, the types of services that such schools will provide such children and youth and other at-risk children and youth.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Educational Needs ESSA SECTION 1423(5)

Provide a description of the characteristics (including learning difficulties, substance abuse problems, and other special needs) of the children and youth who will be returning from correctional facilities and, as appropriate, other at-risk children

and youth expected to be served by the program, and a description of how the school will coordinate existing educational programs to meet the unique educational needs of such children and youth.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Social, Health, and Other Services

ESSA SECTION 1423(6)

As appropriate, provide a description of how schools will coordinate with existing social, health, and other services to meet the needs of students returning from correctional facilities, at-risk children or youth, and other participating children or youth, including prenatal health care and nutrition services related to the health of the parent and the child or youth, parenting and child development classes, child care, targeted reentry and outreach programs, referrals to community resources, and scheduling flexibility.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Postsecondary and Workforce Partnerships

ESSA SECTION 1423(7)

As appropriate, provide a description of any partnerships with institutions of higher education or local businesses to facilitate postsecondary and workforce success for children and youth returning from correctional facilities, such as through participation in credit-bearing coursework while in secondary school, enrollment in postsecondary education, participation in career and technical education programming, and mentoring services for participating students.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Parent and Family Involvement

ESSA SECTION 1423(8)

As appropriate, provide a description of how the program will involve parents and family members in efforts to improve the educational achievement of their children, assist in dropout prevention activities, and prevent the involvement of their children in delinquent activities.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Program Coordination

ESSA SECTION 1423(9–10)

Provide a description of how the program under this subpart will be coordinated with other Federal, State, and local programs, such as programs under title I of the Workforce Innovation and Opportunity Act and career and technical education programs serving at-risk children and youth.

Include how the program will be coordinated with programs operated under the Juvenile Justice and Delinquency Prevention Act of 1974 and other comparable programs, if applicable.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Probation Officer Coordination

ESSA SECTION 1423(11)

As appropriate, provide a description of how schools will work with probation officers to assist in meeting the needs of children and youth returning from correctional facilities.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Individualized Education Program Awareness

ESSA SECTION 1423(12)

Provide a description of the efforts participating schools will make to ensure correctional facilities working with children and youth are aware of a child's or youth's existing individualized education program.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Alternative Placements

ESSA SECTIONS 1423(13)

As appropriate, provide a description of the steps participating schools will take to find alternative placements for children and youth interested in continuing their education but unable to participate in a traditional public school program.

THIS ESSA PROVISION IS ADDRESSED BELOW:

TITLE II, PART A

Professional Growth and Improvement

ESSA SECTION 2102(b)(2)(B)

Provide a description of the LEA's systems of professional growth and improvement, such as induction for teachers, principals, or other school leaders and opportunities for building the capacity of teachers and opportunities to develop meaningful teacher leadership.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Address these questions:

1. Please provide a description of the LEA's systems of professional growth and improvement for teachers, principals, and other school leaders.
2. Please address principals, teachers, and other school leaders separately.
3. Please explain how the systems promote professional growth and ensure improvement, including how the LEA measures growth and improvement
4. Please describe how the systems support principals, teachers, and other school leaders from the beginning of their careers, throughout their careers, and through advancement opportunities
5. Please describe how the LEA evaluates its systems of professional growth and improvement and makes adjustments to ensure continuous improvement within these systems.

The district participates in induction programs for new teachers. Principals have participated in leadership academies, curriculum and instruction along with a variety of professional development at our local county office of education. The superintendent participates in small schools superintendent meetings as well as superintendent leadership meetings. Teachers participate in a variety of professional development opportunities based on the needs of their students and grade level teams. A local resource teacher helps to provide guidance and support in areas where teachers feel they need additional help. Through leadership meetings teachers and staff evaluate current conditions and data and make determinations for the best next steps.

TESD provides professional growth and improvement by working with the Tulare County Office of Education's resource support division and their consultants. In the past we have focused our professional development around literacy and differentiated instruction. Through this work we have implemented guided reading, writing workshop, developmental reading assessment, accelerated reader and the STAR assessment platform. Moving forward the district's focus will shift to address the identified achievement gaps of EL learners in mathematics.

TESD's resource teacher will provide support to students and teachers by providing curriculum support, demonstrations, data analysis and student intervention. The resource teacher will also be an important member of the districts improvement cohort which is focused on closing the achievement gap explained above.

Prioritizing Funding

ESSA SECTION 2102(b)(2)(C)

Provide a description of how the LEA will prioritize funds to schools served by the agency that are implementing comprehensive support and improvement activities and targeted support and improvement activities under Section 1111(d) and have the highest percentage of children counted under Section 1124(c).

Address these questions:

1. Please describe the LEA's process for determining Title II, Part A funding among the schools it serves.
2. Please describe how the LEA determines funding that prioritizes CSI and TSI schools and schools serving the highest percentage of children counted under Section 1124(c).
3. Please describe how CSI and TSI schools and schools that have the highest percentage of children counted under Section 1124(c) that the LEA serves receive priority in Title II, Part A funding decisions compared to other schools the LEA serves.

THIS ESSA PROVISION IS ADDRESSED BELOW:

The Tipton Elementary School District is a single school district and all Title II funds will be used to support students, teachers and paraprofessionals in closing the achievement gap. Through quarterly site council, parent advisory and staff leadership meetings this plan has been developed to best meet the needs of all stakeholders. Our goal is to increase student achievement at a steady and consistent rate.

Data and Ongoing Consultation to Support Continuous Improvement

ESSA SECTION 2102(b)(2)(D)

Provide a description of how the LEA will use data and ongoing consultation described in Section 2102(b)(3) to continually update and improve activities supported under this part.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Address these questions:

1. Please explain how the LEA coordinates its Title II, Part A activities with other related strategies, programs, and activities.
2. Please describe how the LEA uses data to continually update and improve activities supported under Title II, Part A.
3. Please describe how the LEA uses ongoing consultation described in Section 2102(b)(3) to continually update and improve activities supported under Title II, Part A.
4. Please describe the sources of data the LEA monitors to evaluate Title II, Part A activities and how often it analyzes this data.
5. Please describe the ways in which the LEA meaningfully consults with the following educational partners to update and improve Title II, Part A-funded activities:
 - a. Teachers
 - b. Principals and other school leaders
 - c. Paraprofessionals (including organizations representing such individuals)
 - d. Specialized instructional support personnel
 - e. Charter school leaders (in a local educational agency that has charter schools)
 - f. Parents
 - g. Community partners
 - h. Organizations or partners with relevant and demonstrated expertise in programs and activities
6. Please explain how often the LEA meaningfully consults with these educational partners.

The TESD collects and analyzes assessment data from both state and local sources. This includes CAASPP, CAST, CAA, and local assessments STAR reading and math, DRA and writing. Teachers collaborate around student and grade level needs and the district leads assessment analysis tasks throughout the year. During these meetings teachers identify strengths and weaknesses and report out their findings. Our paraprofessionals work to support student needs that have been identified through the data analysis process by providing small group and intervention individual support. In consultation with teachers, parents and staff the district has determined that teachers and student support in closing recognized achievement gaps is our highest priority. Through quarterly site council, parent advisory and staff leadership meetings this plan has been developed to best meet the needs of all stakeholders. Our goal is to increase student achievement at a steady and consistent rate.

TITLE III, PART A

Title III Professional Development

ESSA SECTION 3115(c)(2)

Describe how the eligible entity will provide effective professional development to classroom teachers, principals and other school leaders, administrators, and other school or community-based organizational personnel.

Complete responses will:

Address professional development activities specific to English learners/Title III purposes that are:

1. designed to improve the instruction and assessment of English learners;
2. designed to enhance the ability of such teachers, principals, and other school leaders to understand and implement curricula, assessment practices and measures, and instructional strategies for English learners;
3. effective in increasing children's English language proficiency or substantially increasing the subject matter knowledge, teaching knowledge, and teaching skills of such teachers;
4. of sufficient intensity and duration (which shall not include activities such as one-day or short-term workshops and conferences) to have a positive and lasting impact on the teachers' performance in the classroom; and
5. supplemental to all other funding sources for which the LEA is eligible.

THIS ESSA PROVISION IS ADDRESSED BELOW:

TESD provides curriculum support and development, the creation and implementation of professional development plans, and on going data analysis and necessary adjustments through the support of the resource teacher. We have identified an achievement gap for English Learners in math. In order to address this need the resource teacher along with an advisory cohort has developed a plan to include the following in order to assist English Learners in math. More effective vertical alignment, vocabulary development, number talks, problem solving and three read protocol will be the professional development focus for 2019-2020 and beyond.

Our instructional aides, resource teacher, and classroom teachers participate in professional development focused on the ELPAC and strategies to support students in meeting the English Language Development (ELD) standards. The resource teacher also receives specialized training in the ELD components of the core curriculum and provides in-class support to assist with the implementation of integrated ELD practices.

One instructional aide is specifically assigned to deliver targeted small group and one-on-one support for newcomer and emerging English learners who require more intensive language development. This support focuses on listening, speaking, reading, writing, and math, tailored to each student's language proficiency level. Small group interventions emphasize reading and language development for newcomers.

The district also offers after-school and summer enrichment opportunities for immigrant students. These programs are designed to provide English learners with multiple opportunities to interact meaningfully with peers, develop foundational literacy skills, and deepen their understanding of how English works.

In addition, English learners have access to computer-based programs such as Rosetta Stone and Accelerated Reader, which offer oral and written instructions in the students' primary language while supporting the development of English language skills.

Enhanced Instructional Opportunities

ESSA SECTIONS 3115(e)(1) and 3116

Describe how the eligible entity will provide enhanced instructional opportunities for immigrant children and youth.

Complete responses will:

1. Describe the activities implemented, supplemental to all other funding sources for which the LEA is eligible, that provide enhanced instructional opportunities for immigrant children and youth.

THIS ESSA PROVISION IS ADDRESSED BELOW:

The district will provide after school opportunities for immigrant students along with a summer school enrichment program. Immigrant students have access to computer based programs that provide direction in primary language while instructing and building English skills. These programs include Lexia, Rosetta Stone and Accelerated Reader. A district paraprofessional is designated to provide small group and individual support for new arrivals and recent arrivals who need more intensive language support in all subject areas. This paraprofessional provides parent outreach and communication to ensure that families and students are being effectively served and supported. Referrals to other support services including social work, school nurse, or parent liaison can be made if necessary.

Title III Programs and Activities

ESSA SECTIONS 3116(b)(1)

Describe the effective programs and activities, including language instruction educational programs, proposed to be developed, implemented, and administered under the subgrant that will help English learners increase their English language proficiency and meet the challenging State academic standards.

Complete responses will:

1. Address the effective language instruction programs specific to English learners.
2. Address Title III activities that:
 - are focused on English learners and consistent with the purposes of Title III;
 - enhance the core program; and
 - are supplemental to all other funding sources for which the LEA is eligible.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Funds from Title III will be used to supplement services beyond that of base and LCAP funds to specifically focus on the needs of English Learners. While core materials and classroom teachers are required for student instruction, the additional staff and services provided with Title III funds provide an extra layer of support to teachers and parents of English Learners and direct services to students with the goal of accelerated language acquisition and increased student achievement.

Through on going data analysis and consultation with school leadership and stakeholders including parents, we have identified the need to provide more support for EL students, especially in math. With guidance from administration the resource teacher has implemented the research based programs; guided reading, Reading Mastery and Language for Learning to provide language and reading support for EL students who are under achieving. Students who have been identified as having a greater need may be deployed throughout the day to receive individual differentiated instruction based on their language and academic need.

English Proficiency and Academic Achievement

ESSA SECTIONS 3116(b)(2)(A-B)

Describe how the eligible entity will ensure that elementary schools and secondary schools receiving funds under Subpart 1 assist English learners in:

- (A) achieving English proficiency based on the State's English language proficiency assessment under Section 1111(b)(2)(G), consistent with the State's long-term goals, as described in Section 1111(c)(4)(A)(ii); and
- (B) meeting the challenging State academic standards.

Complete responses will:

1. Address how sites will be held accountable for meeting English acquisition progress and achievement goals for English learners.
2. Address site activities that are supplemental to all other funding sources for which the LEA is eligible.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Subgrant funds will largely be used to provide personnel at the district to support and guide administrators and instructional staff in the implementation of a continuous improvement cycle focused on English Language Development and Content Achievement through Designated and Integrated ELD and use of data to guide instruction. TESD has consistently outscored the state average on both CELDT and now ELPAC achievement. We review and discuss these results with all stakeholders in a variety of formats throughout the year. We believe our strong core program meets the needs of most EL students. We will continue to diligently examine state level data to ensure that our students are meeting state achievement expectations for EL students. The TESD staff administers DRA and STAR reading and math assessments throughout the year. These results are disaggregated and discussed in grade level teams. As part of ELPAC accountability the district annually analyzes and tracks the reclassification rate of EL students. Based on this process we are able to determine if our EL students are making adequate growth and if instructional changes need to be implemented.

TITLE IV, PART A

Title IV, Part A Activities and Programs

ESSA SECTION 4106(e)(1)

Each LEA, or consortium of LEAs, shall conduct the Title IV needs assessment once every 3 years. (see below)

Describe the activities and programming that the LEA, or consortium of such agencies, will carry out under Subpart 1, including a description of:

- (A) any partnership with an institution of higher education, business, nonprofit organization, community-based organization, or other public or private entity with a demonstrated record of success in implementing activities under this subpart;
- (B) if applicable, how funds will be used for activities related to supporting well-rounded education under Section 4107;
- (C) if applicable, how funds will be used for activities related to supporting safe and healthy students under Section 4108;
- (D) if applicable, how funds will be used for activities related to supporting the effective use of technology in schools under Section 4109; and
- (E) the program objectives and intended outcomes for activities under Subpart 1, and how the LEA, or consortium of such agencies, will periodically evaluate the effectiveness of the activities carried out under this section based on such objectives and outcomes.

NOTE: If the LEA received more than \$30,000 in Title IV, Part A funding and did not transfer the allocation, the LEA must:

- 1. use not less than 20 percent of Title IV, Part A funds to support one or more safe and healthy student activities;
- 2. use not less than 20 percent of Title IV, Part A funds to support one or more well-rounded education activities;
- 3. use a portion of Title IV, Part A funds to support one or more effective use of technology activities; and
 - a) 15 percent max cap on effective use of technology for purchasing technology infrastructure.

THIS ESSA PROVISION IS ADDRESSED BELOW:

TESD is committed to provide a well-rounded education with effective technology. The title IV funds will be utilized to purchase the devices necessary to provide high quality web based curriculum, instruction and intervention along with a music teacher and supplies needed. In addition to these classroom needs our elective course work related to journalism, game design, STEM, agriculture, typing, speech, music and design all rely on high quality technology. This entitlement will assist us with the purchase of necessary supplies needed to continue the implementation of these programs.

The objectives and intended outcomes of the aforementioned activities are to give all students access to core curriculum, prepare students with career skills, and engage students in the learning environment. TESSD will evaluate the effectiveness by trimester by analyzing district benchmark results, measuring community involvement during family engagement nights, and analyzing monthly chronic absenteeism reports.

Title IV, Part A Needs Assessment

According to the Every Student Succeeds Act (ESSA), all local educational agencies (LEAs) receiving at least \$30,000 must conduct a needs assessment specific to Title IV, Part A (ESSA Section 4106[f]). Each LEA, or consortium of LEAs, shall conduct the needs assessment once every three year (ESSA Section 4106[d][3]).

Well-rounded Education Opportunities (ESSA Section 4107)

Identify any indicators, or measures/data points to examine needs for improvement of the Title IV, Part A priority content areas.

What activities will be included within the support for a well-rounded education?

How will the activities be evaluated for the effectiveness of strategies and activities funded under Title IV, Part A. Include the indicators, or measures/data points used to determine future program planning?

Safe and Healthy Students (ESSA Section 4108)

Identify any indicators, or measures/data points to examine needs for improvement of the Title IV, Part A priority content areas.

What activities will be included within the support for safety and health of students?

How will the activities be evaluated for the effectiveness of strategies and activities funded under Title IV, Part A. Include the indicators, or measures/data points used to determine future program planning?

Effective Use of Technology (ESSA Section 4109)

Identify any indicators, or measures/data points to examine needs for improvement of the Title IV, Part A priority content areas.

What activities will be included within the support of effective use of technology? Note: No more than 15 percent on technology infrastructure (ESSA Section 4109[b])

How will the activities be evaluated for the effectiveness of strategies and activities funded under Title IV, Part A. Include the indicators, or measures/data points used to determine future program planning?

- Note: All planned activities must meet the authorized use of funds criteria located on the Title IV, Part A Authorized Use of Funds web page at <https://www.cde.ca.gov/sp/st/tivpaauthuseoffunds.asp>.

Date of LEA's last conducted needs assessment:

Title IV, Part A Program
Rural Education and Student Support Office
California Department of Education
Email: TitleIV@cde.ca.gov Web site: <https://www.cde.ca.gov/sp/st/>

California Department of Education
February 2022

4. **ADMINISTRATIVE: Action items:**

4.6 Adopt the Districts Initial Proposal to California School Employees Association Regarding Classified Collective Bargaining Agreement Negotiations, for the 2025-2026 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& 2: Improve student achievement in English Language Arts, Math and Increased academic achievement for all English Learners.
- Goal 3: Improving school climate while increasing pupil attendance and decreasing chronic absenteeism.
- Goal 4: To improve the participation and increase learning opportunities for parents.
- Goal 5: 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 6: Maintain class sizes of 24:1 or less across grades TK-8.

The following constitutes the initial proposal of the Tipton Elementary School District 2025-2026 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.