

# Tipton Elementary School District

## AGENDA

### REGULAR BOARD MEETING

Tuesday, September 8, 2020

7:00 p.m. District Cafeteria

1. **Call to order- Flag Salute**  
**In compliance with the Americans with Disabilities Act and the Brown Act, if you need special assistance to participate in the meeting, including the receipt of the agenda and documents in the agenda package in an alternate format, please contact the Tipton Elementary School District office at (559) 752-4213. Notification 48 hours prior to the meeting will enable the district to make reasonable arrangements to ensure accessibility to this meeting (28CFR35.102-35, 104 ADA Title II), and allow for the preparation of documents in appropriate alternate format**
  
2. **Open Public Hearing** on Student Textbooks to Determine that Pupils Have Sufficient Textbooks or Instructional Materials for the 2020-2021 School Year.
  - 2.1 Open for Public Questions and Comments
  - 2.2 Close Public Hearing
  
3. **Open Public Hearing** for the 2020-2021 Learning Continuity and Attendance Plan  
*Tipton Elementary School District's Governing Board will conduct a Public Hearing on the District's 2020-21 Learning Continuity and Attendance Plan. The Plan is available for inspection <https://tiptonschool.org> or the Board Room of the Main Office of the District located at 370 N. Evans Road, Tipton, CA.*
  - 3.1 Open for Public Questions and Comments
  - 3.2 Close Public Hearing
  
4. **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.
  - 4.1 Community Relations/ Citizen Comments
  - 4.2 Reports by Employee Units CTA/CSEA
  - 4.3 Correspondence  
Board Election Notification Letter
  
5. **CONSENT CALENDAR: Action items:**
  - 5.1 Minutes Regular Board Meeting August 4, 2020
  - 5.2 Agreement with TCOE for Scicon Week Trip
  - 5.3 Agreement with TCOE for Scicon Day Trip
  - 5.4 Agreement with TCOE to Furnish Food Service Between a Child Care and Adult Food Program Sponsor and a School District
  - 5.5 Agreement with TCOE and Tipton School for California Standards Professional Learning

6. **ADMINISTRATIVE: Action items:**

- 6.1 Board Resolution #2020-2021-02 In the Matter of Determining that Pupils Have Sufficient Textbooks or Instructional Materials for the 2020-2021 School Year
- 6.2 Approve 45 Day Revised Budget
- 6.3 Approval of Annual Financial Report and Appropriations Limit-(GANN) Resolution #2020-2021-03
- 6.4 Agency Agreement with Tulare County Superintendent of Schools and Tipton Elementary for 2020-2021for Supportive Services
- 6.5 Distance Learning Bell Schedule
- 6.6 Discussion and Approval of Tentative Agreement between CSEA and its Tipton Chapter No. 765 Agreement with Tipton Elementary School District
- 6.7 CSEA Public Disclosure for the 2020-2021 School Year
- 6.8 Consolidated Application
- 6.9 Approval of Local Control Accountability Plan (LCAP) Addendum 2020/2021
- 6.10 Approval of Instructional Schedule for Individual or Small Group Cohorts for Students with Disabilities

7. **FINANCE: Action items:**

- 7.1 Vendor Payments
- 7.2 Unaudited Actuals
- 7.3 Budget Revisions

8. **INFORMATION: (Verbal Reports & presentations)**

- 8.1 MOT--FOOD SERVICE—PROJECTS

9. **Any Other Business:**

10. **Adjourn to Closed Session: The Board will consider and may act upon any of the following items in closed session. Any action taken will be reported publicly at the end of closed session as required by law.**

- 10.1 Education Code section 35146  
Student transfers, inter District request, etc

11. **Reconvene to open session:**

12. **Report out from Closed Session:**

13. **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, telephone752-4213**

**Agenda Posted: Friday, September 4, 2020**



**3. Open Public Hearing** for the 2020-2021 Learning Continuity and Attendance Plan

**3.1 Open for Public Questions and Comments**

# Learning Continuity and Attendance Plan Template (2020–21)

The instructions for completing the Learning Continuity and Attendance Plan is available at <https://www.cde.ca.gov/re/lc/documents/lrngcntntyatndncpln-instructions.docx>.

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

## General Information

[A description of the impact the COVID-19 pandemic has had on the LEA and its community.]

Tipton Elementary School is a single school district in a rural area of Tulare County. Tipton Elementary currently has 522 students that serves TK -8th grade. The school has experienced a decline in enrollment. Tipton Elementary's enrollments consists of 60% English Learners, 82% Socioeconomically Disadvantaged, 2.3% Homeless, 1.3% Foster and 3.6 % Students with Disabilities. The Race/Ethnic breakdown of Tipton Elementary is: 93% Hispanic, .55 % Asian, .55% Black/African American and 4.6% White. COVID-19 has had a tremendous impact on our District. Our students are struggling with the lack of social interaction, mental health affected, inconsistencies in their daily routine, extra curricular activities being taken from them, and struggles within the home environment. The pandemic has caused a hardship and stress for our families. Our parents are doing the best they can to support their children with distance learning. Families are struggling with connectivity issues and the ability to keep their children engaged and on task while learning from home. Many families struggle because they are at work and students are either home alone or with a family member or sitter. The pandemic has caused academic learning loss for most of our students and stopped learning completely for some students. There is urgent need for diagnostic assessments that can reveal where students have experienced most learning loss and where they are currently in the areas of reading, mathematics, and English language development. The Staff have been affected as well with the amount of work that they have had to endure with these challenges to ensure that our student's are being taken care (social-emotional well being, academics, health, and over all stability).The COVID-19 pandemic has caused Tipton Elementary School District to incur extensive costs due to the need to purchase technology for distance learning. All students needed to have technology devices and the majority of our families needed internet access that could support distance learning. The District has had to incur costs for additional professional development and online learning curriculum. Teachers and students were experiencing a new way of teaching and learning with no training or prior knowledge of best practices to meet the needs of learning loss and to advance learning. The District has also had to incur costs for additional PPE and cleaning products. In order to mitigate the spread of COVID-19, PPE needed to be provided for anyone on campus. Hotspots were given to all families who needed internet.

# Stakeholder Engagement

[A description of the efforts made to solicit stakeholder feedback.]

On May 18, 2020 TESD held a meeting which included grade level teacher representatives, local bargaining units, the superintendent and the school principal to discuss reopening the school to in-person instruction for the 2020-2021 school year. Scheduling options were provided and discussed along with challenges and protocols that needed to be established. On going meetings were held with administration and managers to discuss plans for reopening. Updates from the Governor were shared with staff via email and parents received letters and posts were made on the school's web page along with Facebook. On July 10, 2020 a survey was sent out to families of TESD to complete and provide feedback regarding which learning model they preferred for their child to participate in beginning the first day of school, August 12, 2020. The school received 306 responses to the survey. TESD also held a drive thru the week of July 27, 2020 to give technology packets along with the survey asking parents to select which learning model they wanted once the school was able to open for in-person instruction. Phone calls were made as well as home visits by the principal. On August 27, 2020 a stakeholder meeting took place virtually to solicit recommendations and comments regarding specific actions and expenditures that were proposed in the the Learning Continuity and Attendance Plan. Efforts were made to solicit feedback from parents, pupils, teachers, principal, administration, local bargaining units and other school personnel. Teachers are communicating daily with students regarding technology and academic concerns. Our Parent Advisory Committees consist of our School Site Council along with our English Learner Advisory Committee. A School Site Council meeting was scheduled for August 31, 2020 and an ELAC meeting to review the Learning Continuity and Attendance Plan. These meeting gave members an opportunity to review and share any comments or ask questions. A translator is provided at all meetings. At the ELAC meeting a presentation was given that shared the purpose of ELAC, services provided for English learners, elections of member, and introduction of Learning Continuity and Attendance Plan. Members were asked for their input. At the SSC meeting a presentation was given that shared the purpose of SSC, Robert's Rules of Order, elect members, and introduction of Learning Continuity and Attendance Plan. Members were asked for their input about the plan.

[A description of the options provided for remote participation in public meetings and public hearings.]

Following all safety guidelines and protocols meetings were either held with small in-person groups or virtually. Questions could also be emailed to the principal. The Learning Continuity and Attendance Plan stakeholder meeting and the SSC/ELAC meetings were offered via Zoom. Phone calls were made and meeting notices were posted on our web page as well as Facebook. Staff were invited via email. School Board meetings were held on 7/16 and 7/23 to discuss the reopening plan. The public hearing for the LCP will be on 9/8/20. A second board meeting to approve the LCP will be held later in September.

[A summary of the feedback provided by specific stakeholder groups.]

The following was feedback and discussion items that were discussed at a variety stakeholder meetings.

Schedules to consider and discuss

1. 50% of students

A/B: Mon/Wed and Tues/Th with Distant learning on Friday

A/B: Mon/Tues and Th/Fri with Distant learning on Wednesday (Keeping Cohorts together 2 days a week)

A/B: Monday Distant learning for all students. Cohort groups Tues/Wed and Th/Fri. (Keeping Cohorts together 2 days a week)

2. 25% of students

A/B/C/D: Mon/Tues/Wed/Th with Distant learning on Friday

3. Continue with Distant Learning until we can reopen 100%

4. Open up at 100% - That means shelter in place and social distancing has been lifted and the number of COVID-19 cases has stayed the same for 2 weeks or declined.

During our meetings a variety of topics were discussed. Will parents be allowed on campus? What will a master bus schedule look like? How will we get our students to and from school safely? Staff discussed how to provide lunch/breakfast for students while on and off campus to ensure all of our students had food to eat. Teachers discussed how their lunch break would be shorter to accommodate students and how this would change their schedule. Teachers will have a modified day to allow for planning and office hours to support students. Strategic Planning day for teachers would still be provided. Staff discussed utilizing outside areas for learning and cleaning protocols that need to be taken. Additional shade structures would need to be added to allow students to work outside. We discussed taking students temperatures and who would be responsible for taking them. It was requested that each student have a Chromebook and that students should not share devices or materials once they return to school. Staff discussed how it would work to move teachers instead of students. Staff wanted to know what the protocol for infected students or staff would be. Staff also discussed needing to be better prepared to close the school and provide only distant learning. When the school closed on March 13, 2020 teachers were not prepared for distant learning. The school did not have hotspots or Chromebooks for all students. Stakeholders asked about PPE equipment and who would be providing it. Staff wanted to know if everyone would be required to wear a mask. Staff discussed the entry and exits for students to use and to leave doors open when possible. Staff wanted to know how recess would work for students and if they would be allowed to play on the play structures. Teachers wanted to know how they would handle students outside for PE and if it was required. Staff wanted to know what the procedures would be for using the restroom. The Director of MOT shared the need to have less furniture in rooms to maximize number of desks so that they could be 6 ft apart. There was discussion on what the protocols would be for using Chromebooks at home. We also shared the need to update the technology use agreements. Parents would need to sign paperwork prior to lending out Chromebooks and hotspots. It was asked if the students would be able to use the drinking fountains. It was shared that the fountains would be turned off. Staff discussed how important it was for everyone to stay home when they are feeling sick. This included staff and students. There was discussion on how important attendance is and that we needed to share with families that when students are sick it is okay to stay home. It was asked if there would be sanitizer available. It was discussed that it would be available in all rooms, busses and at all entry points. Staff and parents wanted to know how we would support students and their mental wellness. Staff discussed what the guidelines would be for social distancing. Our parents

suggested that the school provide additional communication to support students with special needs, provide technology support to families who are needing help, continue to provide supplemental materials, provide training for parents on the use of Chromebooks and to limit the amount of screen time. Families felt that it was too much screen time for their students. Students are seeking out social emotional support. They are struggling with feelings of loneliness, sadness and disconnect.

During the spring staff called parents and asked them their thoughts on reopening. They were asked if they would like an A/B schedule or if they would prefer to continue with full distance learning. A survey also went out in July asking parents the same question. 52.3% of parents preferred full distance learning with 47.7 % wanting their students to return to the blended model. Parents were also called and asked if they had internet in the home.

[A description of the aspects of the Learning Continuity and Attendance Plan that were influenced by specific stakeholder input.]

All feedback was considered when creating a safe reopening plan for the school district. Safety was the top priority in all decisions that were made. The following were put into place based on feedback.

- A/B: Mon/Tues and Th/Fri with Distant learning on Wednesday. Cohorts will stay together for two days. This will allow for deep cleaning on Wednesday between Cohorts. This item will be revisited prior to reopening for in-person

instruction.

- Distance learning will be an option available to families. A Distance Learning Consent Form must be completed. Parents should expect to work with their child 3-4 hours daily in this scenario.
- Scheduling food pick up times that did not interrupt online learning.
- Provide extra stops to help families who needed food delivered.
- Decreased class sizes to meet the needs of 6 ft social distancing.
- Eliminate “extra” furniture to create space.
- Stagger recess and lunch schedules.
- Maintain 6 ft distance during meal times.
- Limit the number of students on sections of the playground.
- Monitor student health throughout the day and contact parents immediately when necessary.
- Reduce the number of students on the bus.
- Increase opportunities to wash hands.
- Plans to provide additional support and staff development around technology.
- Proving the minimum number of minutes required to allow teachers time for office hours, planning, and helping parents and students.
- Return to work affirmation, daily self-checks of staff to ensure health in order to comply with TESD Safety Protocols, Staff conduct a Daily Self-Assessment to determine if they are well and symptom free prior to coming to work each day.

Staff will notify administrators or TESD supervisor if they experience any of the above symptoms of COVID-19, have been diagnosed with COVID-19, or have recently had close contact with a person diagnosed with COVID-19.

- Students will do a self check daily before coming to school.
- Hand sanitizers in all rooms and portable hand sanitizers located at main gates for use prior to entering campus. Bus drivers will provide hand sanitizer for students boarding the bus.
- Wear facial coverings when at recess and anytime social distancing may not be able to occur and while riding the bus.
- Increased cleaning throughout the day with deep cleaning on Wednesdays between cohorts of students.
- Disinfecting Foggers will be used daily.
- Providing PPE - Personal Protective Equipment for staff and students.
- Turning off drinking fountains and allowing students to bring their own water bottle.
- Updated handbook on school procedures and rules during blended learning/distance learning.
- Code of conduct for school-wide online expectations.
- A re-engagement plan for when students are disengaged with in-class and/or distance learning.
- No volunteers and limited visitors on campus. All visitors will be required to wear a face mask.
- Call or email instead of coming to campus.
- Use the website, Facebook, teleparent for communication.
- TESD will follow directives from the Tulare County Health Department's recommendation for the number of days to close the school.
- Computer Devices will be provided for all TESD students and hotspots for those who do not have internet access.
- Limit sharing materials.
- Tk-5th grade students stay with their classroom all day to minimize contact with other people except for recess and lunch.
- 6th - 8th grade students attend their classes - Keeping safety measures that include social distance, face coverings, staff monitoring hallways, cleaning desks between classes and limit sharing materials.
- Students will be seated from the back to the front of the bus to avoid unnecessary exposure.
- Upon arrival, the students will exit the bus from the front to the rear.
- Students will wear cloth face coverings on the bus.
- Bus drivers will wear cloth face coverings and/or face guards while on the bus.
- Buses will be disinfected between routes.
- Multiple bus schedules have been added to accommodate the health department guidelines for transportation.
- Students will be asked to wash their hands or use hand sanitizer before entering and when leaving a classroom
- Students not feeling well and unable to attend school, must notify the attendance clerk and are encouraged to share if they believe this is due to COVID-19 symptoms.
- When a student has 2 or more unexcused absences the school will make contact and provide education about attendance.
- The 3rd unexcused absence will begin a process where the school principal will communicate with the family.
- Extra monitors for teachers to support online learning
- Cameras for teachers
- Extra supplies for staff and students to assist in distance learning
- Reliable van to deliver food to families
- Zoom Subscription
- Touchless hardware/materials

- Designated/Integrated English Language Development Professional Development
- Teacher Document Cameras
- Computers for support staff
- Reading Intervention Curriculum
- Mental Health Support
- Mental Health Services Support- (Books) Social Stories for Students Dealing with Anxiety
- Mental Health Services Support- Fidgets
- Mental Health Services Support- Wiggle Seats for Sensory Kids
- Tutoring services
- Additional Tech Support for families
- Reached out to T-Mobile to get help for our families who are having technology issues with the hotspots that were given. A phone number was provided for families to call for support.
- Special Education staff provide supportive services and feedback to parents. Phone calls are made to explain and answer any questions in regards to distance learning or supportive services.
- TESD has currently distributed about 516 Chromebooks, headphones, chargers and 293 hotspots to students to ensure all have equal access.

## Continuity of Learning

### In-Person Instructional Offerings

[A description of the actions the LEA will take to offer classroom-based instruction whenever possible, particularly for students who have experienced significant learning loss due to school closures in the 2019–2020 school year or are at a greater risk of experiencing learning loss due to future school closures.]

TESD will offer In-Person instruction when the Health Department and the Governor deems it to be safe to do so. When this opportunity arises, TESD will follow all safety precautions. During this time that we cannot return to our traditional school model, the District will make every effort to ensure that our students' education continues uninterrupted. Although a combination of in-class and on-line distance learning poses challenges for teachers and students, The District's Learning Continuity and Attendance Plan allows teachers the continued flexibility in delivering instructional content and communicating with students in the manner that is most familiar and effective to ensure continuity of service. On July 17, 2020, Governor Newsom unveiled details about the revised guidance for opening schools amid the COVID-19 pandemic. The guidelines require a county to meet specific criteria in order for schools to open for in-person instruction. Tulare County currently does not meet the criteria to open its schools to on campus instruction. Tulare County is on the COVID-19 monitoring list. Below are the two learning options to be implemented for the beginning of the 2020-2021 school year.



As they have done in their classrooms in the past, teachers will have the choice and flexibility to deliver standards-based instruction to students in class and through district-provided Google Suite components or through administrator approved, teacher-identified and vetted resources, or a combination of both. This practice will continue until we are able to return to a traditional school model.

Teacher-directed in-class instructional model:

Teacher will present high quality lesson using explicit direct instruction

Instruction will be recorded or live sessions through digital platforms in Google Suite for Educators

Use of teacher-selected materials (e.g. StudySync, Lexia, MobyMax, GoMath, Studies Weekly, Journeys, other district-adopted textbooks, etc.)

Use of frequent, brief progress monitoring formative, assessments

On-line, distance learning instructional model:

Use of teacher-selected materials (e.g. district-adopted textbooks, digital content, district-provided online math and reading fluency programs)

Instruction recorded or live sessions through digital platforms in Google Suite for Educators

Personalized instruction through menu-driven activities allowing for self-pacing, monitoring of student time on task and task completion

Student communication through district-licensed digital platform

Use of frequent, brief progress monitoring formative, district diagnostic and summative assessments

Safety:

Students and staff will do a self check daily before coming to school.

Do not come to school if you are feeling any symptoms of COVID-19.

Fever (100.4 or higher) or chills, must be fever free for 24 hours without using fever reducing medication

Headache, cough, congestion or runny nose

Sore throat

Shortness of breath or trouble breathing

Loss of taste or smell

Nausea, vomiting or Diarrhea

All students and staff will be provided face masks/shields.

Call the school office to let them know your child is experiencing symptoms of COVID-19 and you will be given further instructions on when it is appropriate to return to school.

No volunteers and limited visitors on campus. All visitors will be required to wear a face mask

Call or email instead of coming to campus

Website, Facebook, teleparent

If students or staff have any signs or symptoms of COVID-19, they will be sent home.

Education and training will be given to staff regarding signs and symptoms of COVID-19.



Decreased class sizes to meet the needs of 6 ft social distancing.  
Eliminate “extra” furniture to create space.  
Stagger recess and lunch schedules.  
Maintain 6 ft distance during meal times.  
Limit the number of students on sections of the playground.  
Monitor student health throughout the day and contact parents immediately when necessary.  
Reduce the number of students on the bus.  
Increase opportunities to wash hands.

Hand sanitizers in all rooms and portable hand sanitizers located at main gates for use prior to entering campus. Bus drivers will provide hand sanitizer for students boarding the bus.  
Wear facial coverings when at recess and anytime social distancing may not be able to occur and while riding the bus.  
Increased cleaning throughout the day with deep cleaning on Wednesdays between cohorts of students.  
Disinfecting Foggers will be used daily.  
Limit all visitors on campus.  
Encourage all students and staff to stay home when sick.  
Parents must inform the school administrators if someone in their home has traveled abroad in the last 14 days, had close contact with a confirmed case, or been diagnosed with COVID-19. Students must be kept at home in all these situations.

TESD will follow directives from the Tulare County Health Department’s recommendation for the number of days to close the school.  
CDC deep cleaning and disinfecting protocols will be followed.  
Some students and some staff may be required to quarantine for a specified number of days.  
Teachers and students may need to transition to distance learning 5 days per week.  
Families will be notified of the current situation and given expectations for students. TESD will keep continual communication as the situation changes or the school moves towards reopening safely.

Students will be taught how to social distance while waiting for the bus to arrive.  
Bus Driver’s will take their temperatures prior starting routes.  
Parents will be asked if possible to wait with their child at the bus stop in case the child is sick and cannot board.  
Student temperatures will be checked. Students with a temperature higher than 100.4 or other COVID-19 symptoms will not be allowed to get on the bus. If a parent is not present the student will sit in a designated area on the bus and will be taken to the office upon arrival to the school. Parents will be contacted.  
Students will use hand sanitizer while boarding the bus.  
Students will have individual assigned seating with 6ft social distancing, unless more than one student shares the same address.  
Students will be seated from the back to the front of the bus to avoid unnecessary exposure.  
Upon arrival, the students will exit the bus from the front to the rear.

Students will wear cloth face coverings on the bus.  
 Bus drivers will wear cloth face coverings and/or face guards while on the bus.  
 Buses will be disinfected between routes.  
 Multiple bus schedules have been added to accommodate the health department guidelines for transportation.

**System of Identification of Students:**

Student who have experienced a significant learning loss due to the school closure of 2020 will participate in local diagnostic assessments to provide baseline data. Tipton Elementary will utilize STAR reading and math, San Diego Quick Assessment, Santa Clara Quick Assessment, Brain POP ELL, Reading A-Z phonemic awareness, Reading A-Z phonics assessment, and Go Math curriculum assessments for ongoing progress monitoring. District benchmarks in the areas of reading, writing and math will be given in October, January, and April. Summative assessments in the Study Sync English language development curriculum will be used to progress monitor growth in language proficiency levels in the domains of reading, writing, speaking, and listening.

**Actions Related to In-Person Instructional Offerings [additional rows and actions may be added as necessary]**

Description	Total Funds	Contributing
<p>Tipton Elementary School will move to in-person instructional offering in phases. Students will begin with in-person instruction two days per week.</p> <p>The following actions contribute to increasing improved services:</p> <p>State adopted curriculum will be utilized alongside pacing guides focused on essential standards</p> <p>Teachers and instructional aides will be provided professional development for hybrid instruction (Eduprotocol)</p> <p>Instruction will be recorded or live sessions through digital platforms in Google Suite for Educators to support transitional learning from in-person to remote learning (Zoom is provided a quality platform for continuity of small group instruction)</p> <p>Use of teacher-selected materials (e.g. StudySync, Lexia, MobyMax, GoMath, Studies Weekly, Journeys, other district-adopted textbooks, etc.)</p> <p>Formative assessments will be used to drive instruction with programs such as Reading A-Z, RAZ kids, Moby Max, and Nearpod)</p> <p>Professional Development in Integrated ELD in mathematics (county office of education consultant)</p> <p>Extended cleaning and disinfecting of all classrooms and high traffic usage</p>	30,151	Yes
<p>Family Service Worker, supports for families especially those who are Foster, Homeless, Socio-economically disadvantaged and/or English Learners.</p>	45,305	Yes

Description	Total Funds	Contributing
Resource Teacher working with students who have experienced learning loss.	85,167	Yes
Certificated Teachers	468,340	Yes
Two shade structure to support outside learning	55,000	No

## Distance Learning Program

### Continuity of Instruction

[A description of how the LEA will provide continuity of instruction during the school year to ensure pupils have access to a full curriculum of substantially similar quality regardless of the method of delivery, including the LEA's plan for curriculum and instructional resources that will ensure instructional continuity for pupils if a transition between in-person instruction and distance learning is necessary.]

On-line, distance learning instructional model

Use of teacher-selected materials (e.g. district-adopted textbooks, digital content, district-provided online math and reading fluency programs)

Instruction recorded or live sessions through digital platforms in Google Suite for Educators and Zoom

Personalized instruction through menu-driven activities allowing for self-pacing, monitoring of student time on task and task completion

Student communication through district-licensed digital platform

Use of frequent, brief progress monitoring formative, assessments

Learning Continuity Pacing Guides

Due to the nature of the combination instructional model and limited time that students will be on campus, teachers have developed instructional pacing guides that will help teachers to develop distance learning lessons/assignments for students with essential standards in mind. Teachers will continue to develop and revise pacing guides as the school year progresses and they respond to student needs through formative assessments.

Students have access to all learning materials needed for in person and distance learning. Parents came to school to pick up supplies, textbooks, Chromebooks and hotspots. Home visits were made to deliver materials and computers for families who were unable to come to campus. Once students return to in person instruction, all students will have access to all learning materials. Chromebooks will stay at home with students until 100 percent of students are able to return to full in person instruction. To ensure a smooth transition to the blended model the district will provide devices for online learning platforms in small groups. Teachers will provide collaborative interactions among students on line and in the classroom.

## **Access to Devices and Connectivity**

[A description of how the LEA will ensure access to devices and connectivity for all pupils to support distance learning.]

All students were provided a Chromebook. A few parents did not need a device for their student and declined taking a Chromebook. Parent surveys were administered in the spring of 2020 and over the course of the summer. Families who needed hotspot support for connectivity, will receive it. Two days were provided to allow families an opportunity to come and pick up devices. An additional day for pickup was added to support families who still needed to pick up devices and hotspots. Home visits were made to reach families who had not picked up devices for their children. Additional hotspots were provided to families who have multiple siblings in one household. Technology support will be provided by the Tipton Elementary Technology Technician, teachers, and the principal. T-mobile offers hotspot support for families having difficulty.

## **Pupil Participation and Progress**

[A description of how the LEA will assess pupil progress through live contacts and synchronous instructional minutes, and a description of how the LEA will measure participation and time value of pupil work.]

Tipton Elementary School District provided the state approved combined weekly engagement and daily participation template for all teachers. Teachers will monitor synchronous instruction, asynchronous instruction, and assignments. In addition, teachers will document communication with students and families with the district's monthly communication log. All tracking forms are turned in each Friday to the principal. Teachers receive a reminder every Friday morning that the tracking form is due. Any student who has an unexcused absence for synchronous learning will be monitored by the attendance clerk and principal. Students who do not participate in asynchronous activities or do not complete assigned work will be contacted by the classroom teacher to determine what level of support is needed. Lesson plans are turning in weekly. Attendance reports are signed by teachers weekly after review. Any combination of three missing synchronous, asynchronous, or incomplete assignments will trigger the District's re-engagement plan.

## Distance Learning Professional Development

[A description of the professional development and resources that will be provided to staff to support the distance learning program, including technological support.]

The following professional development will be provided to staff:

- Engagement strategies for distance learning
- Designated and integrated ELD in distance learning
- Math frameworks and mathematical practices
- RAZPlus for differentiated reading
- Moby Max for English learner support in math
- Google Suite platform
- Zoom platform

## Staff Roles and Responsibilities

[A description of the new roles and responsibilities of affected staff as a result of COVID-19.]

Teachers:

- Develop high quality in-class and on-line lessons/ assignments for students that address standards while balancing both learning environments and fostering student/teacher interaction.
- Use designated and integrated ELD instructional strategies for English learners, provide appropriate accommodations and/or modifications for students who receive special education services, and students with Section 504 plans, to the fullest extent practical.
- Observe established office hours during the regularly scheduled work day that include, but are not limited to, communicating with and providing feedback to students, facilitating synchronous/asynchronous lessons, or answering student/parent questions.
- Provide instructional resources and materials through on-line learning means through components of Google Suite or other administrator approved platforms.
- Communicate regularly with parents and families regarding expectations and student progress: if student are not engaged in lessons and assignments, teachers should contact: parents, attendance clerk, and/or school principal.
- Participate in professional development and virtual learning sessions intended to support distance learning and support for unduplicated pupils.
- Monitor District communications for up-to-date information regarding school closure, instructional continuation plans, and distance learning resources.

Classified:

Support student learning through online platforms and support the teacher where needed.

Maintenance Operations and Transportation"

Deliver meals to families, disinfecting protocols, staging classrooms that follow CDC guidelines, and distributing PPE supplies.

#### Cafeteria Staff:

Prepare all breakfast and lunch to be handed out. Once school opens to the blended model staff will serve breakfast and lunch in person as well as prepare meals to go for students who are distance learning. All meals have to be packaged for grab and go delivery. Staff follow all disinfecting protocols.

#### Administration:

Continue to support families, students and staff with distance learning needs. Provide or connect resources to families who are in need. Developed a plan for assessment for learning loss, developed a plan for misuse of technology (code of conduct) and built a master calendar to ensure rigorous learning. Developed a reopening plan multiple times that included bus schedules, lunch schedules and daily schedules to accommodate the Governors constant weekly changes. Update the schools IIPP plan to address COVID-19. Research was done to select hotspots for the families. Communication with internet provider to ensure connectivity or address issues families are facing. Daily online meetings to support the needs during COVID-19. Multiple online trainings to support staff. Creating an reengagement plan. Researching ways for teachers to complete the weekly engagement and daily participation requirement. Updating and sharing information with the School Board regarding the blended model and distance learning. Regulating and updating new Board Policies related to COVID-19. Many hours were spent synthesizing the inconsistencies with guidelines from the CDE and the Governor.

All staff have had to adjust to new ways of communicating with each other and students. All staff have to adhere to the social distancing guidelines and PPE requirements.

## Supports for Pupils with Unique Needs

[A description of the additional supports the LEA will provide during distance learning to assist pupils with unique needs, including English learners, pupils with exceptional needs served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness.]

Additional supports to assist pupils with unique needs, including English learners, pupils with exceptional needs, pupils in foster care, and pupils who are experiencing homelessness:

The master schedule holds places for both intervention and designated ELD. Placement tests will be given every three to six weeks to determine student's independent work level and zone of proximal development. Computer programs such as Lexia (TK-5), Lexia Power Up (6-8), Moby Max, Reflex Math, and RazPlus to meet students' individual reading and math needs. Teachers will provide remediate when appropriate. Tutoring will be explored for students to access grade level content. All school materials will be provided. Support services are available such as the school psychologist and the family services worker. When the school site reopens, transportation will be provided. Attendance will be closely monitored for to maintain the educational program continuity and stability. TESD will expedite the enrollment process for these groups of students. Specifically identified cases of special education students will be brought to campus, following CDC guidelines, for testing to ensure validity and reliability of results. Students will be brought to campus, following CDC guidelines, for initial LPAC testing. Frequent communication via phone calls, texts, emails, and home visits will be utilized for communication so that the school staff monitor for needs.

Students on IEPs will receive Specialized Academic Instruction in the form of virtual pull-out sessions that align with the amount of time that is reflected on the Services page of their IEPs. In addition, they will receive Instructional aide support through a virtual platform in order to help them access the general education curriculum and complete assignments. Students will receive individual accommodations when necessary including such things as: reduced assignments, extra time, individual assistance during office hours, adapted work/curriculum, and breaks.

**Actions related to the Distance Learning Program [additional rows and actions may be added as necessary]**

Description	Total Funds	Contributing
ZOOM	1,800	Yes
Tulare County Office of Education Triage Grant- Social Worker	0	Yes
Additional Chromebooks, hot spots to allow for educational access to all students	200,451.29	Yes
Supplies needed for distance learning earbuds, chargers, scanners etc	14,827.74	Yes

**Pupil Learning Loss**

[A description of how the LEA will address pupil learning loss that results from COVID-19 during the 2019–2020 and 2020–21 school years, including how the LEA will assess pupils to measure learning status, particularly in the areas of English language arts, English language development, and mathematics.]

Tipton Elementary School District will perform diagnostic assessments in the month of September to analyze the extent of learning loss in the domains of English language arts, mathematics, and English language development. Since the diagnostic assessments will be for the purpose of assessment for learning, they will highlight the self-monitoring process for our students. Based on the analysis of the results, instruction for whole class, small group, and individuals will be adjusted according to student need. Students will track their progress in the different domains. Tipton Elementary will utilize STAR reading and math, San Diego Quick Assessment, Santa Clara Quick Assessment, Brain POP ELL, Reading A-Z phonemic awareness, Reading A-Z phonics assessment, and Go Math curriculum diagnostic assessment. The



diagnostic assessments will be given once and subsequent brief formative assessments will take place each week in the form of exit tickets. District benchmarks in the areas of reading, writing and math will be given in October, January, and April. These summative assessments will be given for the purpose of assessment of learning. In the area of reading, TESD will measure learning progress over time in the domains of teacher chosen essential standards. Summative assessments in the Study Sync English language development curriculum to progress monitor growth in language proficiency levels in the domains of reading, writing, speaking, and listening. Chapter assessments in the Go Math will be used for the purpose of summative assessment in the area of mathematics.

## **Pupil Learning Loss Strategies**

[A description of the actions and strategies the LEA will use to address learning loss and accelerate learning progress for pupils, as needed, including how these strategies differ for pupils who are English learners; low-income; foster youth; pupils with exceptional needs; and pupils experiencing homelessness.]

In general, pupil learning loss will be address by acquiring baseline data provided by local diagnostic assessments in reading and math. Teachers will collaboratively backwards map instruction during built-in time for planning. In considering English learners, there is protected designated English language proficiency instruction each day for 30 minutes within the distance learning day. TESD will leverage digital integrated resources from the state adopted curriculum that the district has purchased for ELD content. Teachers will use packets when necessary and use alternatives to online learning resources. Integrated English language development will be provided across the school day in all content areas. Scaffolded language stems and frames will be provided for English learner support in articulating their understanding. TESD will post link to EL newsletter provided by CDE. TESD will provide guidance on how and where to get technology support as well as internet access in Spanish.

Provide all English language learners, low-income, foster youth, pupils with exceptional needs, and students experiencing homelessness with:

Access to technology and resources for student research and distance learning.

Access to ancillary materials including leveled readers and workbooks in an online platform for distance learning.

Additional school psychologist hours to assist with increasing student attendance and decreasing the chronic absenteeism rate for distance learning and to assist with establishing a positive distance learning climate and implementation of the re-engagement plan.

Availability to family support services shared by the family services worker. The family services worker will assist with parent outreach and establishing a positive distance learning climate for family outreach and student support

an LVN to assist with health issues and family outreach during distance learning.

Additional counseling support for TK-5 students to assist with increasing attendance, decreasing chronic absenteeism and developing a positive distance learning environment.

A Resource Teacher to support the implementation of school wide distance learning. To provide support with online interventions and for students struggling with distance learning. To monitor student performance and ensure that no student is left behind.

Online programs with a differentiated intervention component to accelerate acquisition of oral language fluency, academic vocabulary, and writing proficiency.

Online programs with a differentiated intervention component to accelerate math proficiency.

The opportunity for tutoring to accelerate acquisition of oral language fluency, academic vocabulary, and writing proficiency and the opportunity for Saturday school to accelerate acquisition of oral language fluency, academic vocabulary, and writing proficiency.



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**Effectiveness of Implemented Pupil Learning Loss Strategies**

[A description of how the effectiveness of the services or supports provided to address learning loss will be measured.]

Measurements for effectiveness include, but are not limited to:  
 Renaissance Reading Program, STAR Reading analysis, 3 times per year, beginning, December, & May.  
 Renaissance Math Program, STAR Math analysis, 3 times per year, beginning, December, & May.  
 Examination and archiving of lesson plans to maintain 100% implementation of academic content/performance standards.  
 Track and evaluation of usage of online resources for unduplicated pupils.  
 Local math benchmark analysis, 2 times per year.  
 Local reading benchmark analysis, 2 times per year.  
 ELPAC assessment analysis.  
 Examination of attendance rate, weekly.  
 Examination of chronic absentee rate, weekly.  
 Examination of student suspension rate.  
 Examination of student expulsion rate.  
 Examination of student dropout rate.  
 Examination of student participating in re-engagement plan.  
 Healthy Kids Survey analysis.  
 Examine parent- teacher conference rate.

**Actions to Address Pupil Learning Loss [additional rows and actions may be added as necessary]**

Description	Total Funds	Contributing
Provide Extended Learning hours for support and or enrichment on Specific Saturdays or after school hours.	20,000	Yes
Classified Staff supporting students with exceptional needs, English Learners, Foster Youth, Homeless and socio-economically disadvantaged students.	183,257	Yes
Special Education Teacher monitoring IEP's and working with students to meet their goals.	31,625	Yes

Description	Total Funds	Contributing
School Psychologist on campus to support our students and parents	30,000	Yes
LVN to provide support and services for our students with medical need	25,560	Yes
County Nurse to provide support and services for our students with medical needs	7,000	Yes
		Yes

## Mental Health and Social and Emotional Well-Being

[A description of how the LEA will monitor and support mental health and social and emotional well-being of pupils and staff during the school year, including the professional development and resources that will be provided to pupils and staff to address trauma and other impacts of COVID-19 on the school community.]

TESD has added a Triage Social Worker for the purpose of providing a variety of triage services, mental health support and services, as well as consultation, training, linkage, and referral for students and families. The Triage Social Worker will provide direct and indirect services to students with a variety of mental health needs, as well as engage in mental health disorder prevention and early intervention supports.

A school psychologist is available two days per week. The school psychologist will assist with increasing student attendance and decreasing the chronic absentee rate. The school psychologist will assist with establishing a positive school climate during distance learning and support unduplicated students. The school psychologist will provide resources via email on a weekly basis regarding self-care strategies and coping skills in order to support staff's social-emotional well being. Additionally, staff will also be provided resources regarding implementation of trauma-sensitive practices to help support their students. The school psychologist emails staff each week to help with their emotional temperature. She has shared mindfulness practices including guided meditation, fully present with senses and gratefulness writing. The school psychologist provides weekly videos to support professional development for staff. The district will provide PD that will support mental health and social emotional well-being during the school year.

School personnel will have the knowledge to implement trauma-sensitive practices to help support their students. Some of these practices include building protective factors and relationships, creating safe environments, and incorporating supportive activities throughout the day. Students who demonstrate a need for more individualized support with their social-emotional needs will be referred to the school psychologist and/or social worker in order to receive an additional layer of support.

The Resource Teacher will support the professional development plan for mindfulness and help to increase the emotional well-being of unduplicated students through family outreach.

A trained staff member will provide the Special Friends Program for primary students. This program will support students in the areas of: shyness, being easily distracted, low self-confidence, aggression or “acting out”, or having experienced a significant or traumatic life event. A referral system is in place to indicate a student need in this area. A protocol is in place for attaining parent permission and determining a schedule for support for the student.

TESD will monitor and support students by creating a referral system for staff to refer students who are in need of mental health and or social and emotional support. Students have the ability to report bullying or any issues through the online platform, Sprigeo which is located on the schools website. Administration is notified immediately through email to allow for immediate response to emergencies or student concerns.

As part of understanding the root causes for student absenteeism, including but not limited to, academic conditions, safety concerns, social dynamics, home situation, health status, school culture, student voice, parent voice, and attendance barriers for students with identified disabilities. There are a series of questions that help our team uncover the underlying issues that require additional support with the social work or other trained staff at TESD.

Administration will check in with staff weekly in person, through phone calls, emails and google meets.

## **Pupil and Family Engagement and Outreach**

[A description of pupil engagement and outreach, including the procedures for tiered reengagement strategies for pupils who are absent from distance learning and how the LEA will provide outreach to pupils and their parents or guardians, including in languages other than English, when pupils are not meeting compulsory education requirements, or if the LEA determines the pupil is not engaging in instruction and is at risk of learning loss.]

### **Attendance:**

Daily student participation will be documented each school day. If a student does not participate in class and/or online, the student will be marked absent. Daily participation includes, but is not limited to, evidence of participation in online activities, completion of regular assignments, completion of assessments and contact with teachers. Weekly engagement records will be reviewed by the attendance clerk

and reported to the principal. The Tipton staff is dedicated to developing engaging lessons for both in-class and remote learning so that students are motivated to participate and attend school daily. Classes with perfect daily attendance will be recognized in morning announcements.

Students who are absent for three schooldays, including in class and distance learning, or 60% of the instructional days in a week, will be considered at risk of not being academically successful.

The student's teacher and/or attendance clerk will make daily phone calls to families for students who have one unexcused absence. Parents are encouraged to call Tipton Elementary School at 559-572-4213, if they know that their child will be absent from school.

When a student has two unexcused absences the student's teacher and/or attendance clerk will make daily phone calls to families for students who miss one day of school. The student will receive educational material that includes research on learning loss when a student is absent and information regarding the legal process that includes the Student Attendance Review Board (SARB).

A third unexcused absence will start a process in which the school principal will make parent contact via phone call or home visit. An attendance Student Study Team will meet to determine an attendance action plan for support.

A fourth unexcused absence will result in the beginning of the SARB process wherein the principal and parents will attend an legal hearing to attain support from the county legal system. The principal and parents will follow the SARB recommendations with fidelity.

A fifth unexcused absence will result in the SARB process progressing to the county level, wherein a judge will determine the next steps for parents and/or if a fine is warranted. The principal and parents will follow the judge's recommendation with fidelity.

At Tipton Elementary, our staff is committed to building supportive partnerships with parents. Together, we will work to identify challenges that are keeping a student from attending school. As we determine needs, the school staff will do their best to maintain the most current contact information so that regular communication can occur.

#### Re-engagement Plan:

The principal, attendance clerk, and teacher will conduct a root cause analysis for the student's absenteeism. The analysis will include considerations of academic conditions, safety concerns, social dynamics, home situation, health concerns, student input, parent input, and any barriers for students with disabilities.

An educational session that emphasizes regular attendance and academic implications of disengagement will be offered.

Based on the student's need, he/she will be provided an attendance incentive plan. A check-in/check-out system will be put in place by the family support services staff.

Students with chronic health or mental health challenges will be supported with services from, but not limited to the school psychologist or school social worker.

Students who are nervous about coming to school, will be supported with a check-in/check-out system with, with but not limited to. the classroom teacher, school nurse, school psychologist, school social worker, or administrator.

For parents who are unsure about their student returning to school safely, a home visit by the school principal will be offered. The principal will share information regarding the school's safety measures established at the school site and on the bus. The parent liaison will reach out to the parents and address concerns.

The principal will conduct home visits, following safety guidelines, to support parents in getting students engaged in the online learning. All correspondence and social media posts will be translated into Spanish. Teachers will hold reoccurring office hours, weekly.



# School Nutrition

[A description of how the LEA will provide nutritionally adequate meals for all pupils, including those students who are eligible for free or reduced-price meals, when pupils are participating in both in-person instruction and distance learning, as applicable.]

All students are eligible for free nutritious meals. While students receive in-person instruction, students will be taught how to social distance while while walking to and from breakfast and lunch. Students will have staggered nutritional breakfast and lunch times. Students will wash or sanitize hands on the way in and out of the multipurpose room. Students will be seated at least 6 ft apart from one another. Students will have grab and go lunches or individually packaged items for lunch. Students will not be allowed to share food items. Cafeteria staff and supervision staff will wear cloth face coverings/face shields while serving and supervising students. Food will be delivered to bus stops while students are engaged in distance learning twice a week from 7:00 am - 8:00 am and families may pick up meals twice a week from 7:00 am - 9:00 am behind the Multipurpose Building.

## Additional Actions to Implement the Learning Continuity Plan [additional rows and actions may be added as necessary]

Section	Description	Total Funds	Contributing
School Nutrition	Due to economic disadvantage, some of our students do not have transportation to get to the school site to pick up meals. A school van will need to be purchased in order to provide	45,000	No

Section	Description	Total Funds	Contributing
	delivered meals to students who are participating in distance learning.		
Distance Learning Program (Distance Learning Professional Development)	Professional Development for staff in the areas of instruction through the use of technology, Designated and Integrated ELD in distance learning.	1,312.50	Yes
Mental Health and Social and Emotional Well-Being	Purchase equipment such as fidgets, wiggle seats, books to deal with social stories for students dealing with anxiety, gratitude journals etc.	1,000	Yes
Distance Learning Program	Document cameras, additional monitors and web cameras to support online learning for teachers and students. Cables, and necessary tools to connect document cameras and monitors.	11,403.53	Yes
Distance Learning Program (Access to Devices and Connectivity)	computers for support staff and subs to support online learning	15,000	No
In-Person Instructional Offerings	Touchless dispensers to promote safety for students and staff	50,750	Yes

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

Percentage to Increase or Improve Services	Increased Apportionment based on the Enrollment of Foster Youth, English Learners, and Low-Income students
37.28%	1,589,081.00

## Required Descriptions

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

After conducting a data analysis of our English learners, low income students and foster youth it was determined that these students need increased services in English Language Development, Language Arts and Math. Foster youth, English learners, and low income students are 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. English learners have access to computer based programs that differentiate instruction based on the language proficiency levels. Our increased psychologist and counseling support allowed us to provide increased services for students with behavior and emotional needs.

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

The Tipton Elementary School District provides the following direct services specifically for Foster Youth, English Learners, and Low Income Students:

- Additional School Psychologist hours to assist with increasing student attendance and decreasing the chronic absentee rate, and support for behavior and emotional needs.
- Provide a Family Service Worker to assist with establishing a positive school climate and increase our capacity for family outreach and support of Foster Youth, English Learners, and Low Income Students.
- Provide a Triage Social Worker for mental wellness/social support to students and families
- Provide ELD Professional Development for teachers to support their English language learners
- Counseling support for TK-5 Foster Youth, English Learners, and Low Income Students.
- Provide a Resource Teacher to support the implementation of the school wide CSS based professional development plan to help increase the achievement of all students.
- Computers for distance learning
- Hotspots for those who do not have internet during distance learning.
- Provide home visits to provide additional support if needed.

The Tipton Elementary School District is committed to cultivating a 21st century learning environment. The purpose of our goals and supporting actions is to provide the highest quality well rounded educational experience in a small nurturing environment while offering the

support services necessary to reach our students and families who need extra academic, social, and emotional support. We want all of our students to exceed their potential and our plan creates the structures and supports necessary to achieve this goal.

Our unduplicated count of English learners, low income, and foster youth is 95%, which is why we believe that a school wide program best meets the needs of our students. In order to increase our unduplicated pupils academic achievement we have principally directed the following supplemental services to Foster Youth, English Learners, and Low Income Students:

- Provide highly qualified highly trained staff in all TK-8 classrooms.
- Provide reading intervention support for students who are performing below grade level with the purpose of accelerating student learning and closing the achievement gap. Our intervention approach is data driven and employs flexible

groupings based on student need. Intervention support is designed to address learning loss and accelerate academic progress.

- Provide our students with access to a variety of technology in order to develop 21st century knowledge and skills.
- Provide our students with access to computer based programs that will individualize instruction in order to accelerate their learning.
- Provide all students with access to rich reading material and other media for both instructional and recreational purposes with the goal of engaging students in powerful reading experiences.

In order to create a school culture of inclusiveness the TESD has committed to improving school attendance, reducing suspensions and expulsions, as well as increasing parent participation and voice in local decision making. In order to achieve these goals we will provide the following direct services to our students and school community:

- Provide an LVN to assist with student health issues and family outreach.
- Provide virtual parent events, meetings, and workshops in order to increase participation in school decision making and improve school climate during distance learning.
- Provide parents with real time access to grades and attendance in order to improve school to home communication.

The implementation of all the actions listed above will be school wide as it will benefit the needs of all students.



# **Tipton Elementary School District**

## **Attendance Re-engagement Plan**

### **Vision:**

Tipton Elementary School District's vision is to be a nationally recognized school model that is a caring and patient education system where students feel safe and supported by the very best instructional, facilities, support staff, and food service team in the country. We focus on high academic and behavioral expectations that inspire students to be active learners and models of great character.

### **Mission Statement:**

Tipton Elementary School's mission is to provide a quality educational program that is manifested through a demanding curriculum taught by dedicated professional educators and develops productive citizens.

### **Core Values and Beliefs:**

- ❖ We believe that all students' have the ability to thrive academically, socially, and emotionally.
- ❖ We believe in uplifting one another through encouragement, communication, teamwork, and caring enough to hold one another accountable.
- ❖ We believe in including Tipton families in making decisions that are best for students by sharing a collective community responsibility in student learning and achievement.

### **Introduction**

As we continue to navigate the uncharted waters of educating during a pandemic, Tipton Elementary School District has thoughtfully considered the necessary steps to support our consistent attendance for all students.

### **Attendance**

Daily student participation will be documented each school day. If a student does not participate in class and/or online, the student will be marked absent. Daily participation includes, but is not limited to, evidence of participation in online activities, completion of regular assignments, completion of assessments and contact with teachers. Weekly engagement records will be reviewed by the attendance clerk and reported to the principal. The Tipton staff is dedicated to developing engaging lessons for both in-class and remote learning so that students are motivated to participate and attend school daily. Classes with perfect daily attendance will be recognized in morning announcements.

California compulsory education law requires everyone between the ages of six and eighteen years of age to attend school, except sixteen- and seventeen-year-olds who have graduated from high school or passed the California High School Proficiency Exam (CHSPE) and obtained parental permission to leave. Some students, however, violate compulsory education laws and have a pattern of unexcused absences. Although truancy and excessive absenteeism are not new problems, they cause costly, long-term problems for the students, school, and the community.

*Ed Code* Section 48321 provides several organizational structures for School Attendance Review Boards (SARBs) at the local and county level to create a safety net for students with persistent attendance or behavior problems. Although the goal of SARBs is to keep students in school and provide them with a meaningful educational experience, SARBs do have the power, when necessary, to refer students and their parents or guardians to court.

Students who are absent for three schooldays, including in class and distance learning, or 60% of the instructional days in a week, will be considered at risk of not being academically successful.

1. The students teacher and/or attendance clerk will make daily phone calls to families for students who have one unexcused absence. Parents are encouraged to call Tipton Elementary School at 559-572-4213, if they know that their child will be absent from school.
2. When a student has two unexcused absences the student's teacher and/or attendance clerk will make daily phone calls to families for students who miss one day of school. The student will receive educational material that includes research on learning loss when a student is absent and information regarding the legal process that includes the Student Attendance Review Board (SARB).
3. A third unexcused absence will start a process in which the school principal will make parent contact via phone call or home visit. An attendance Student Study Team will meet to determine an attendance action plan for support.
4. A fourth unexcused absence will result in the beginning of the SARB process wherein the principal and parents will attend an legal hearing to attain support from the county legal system. The principal and parents will follow the SARB recommendations with fidelity.
5. A fifth unexcused absence will result in the SARB process progressing to the county level, wherein a judge will determine the next steps for parents and/or if a

fine is warranted. The principal and parents will follow the judge's recommendation with fidelity.

At Tipton Elementary, our staff is committed to building supportive partnerships with parents. Together, we will work to identify challenges that are keeping a student from attending school. As we determine needs, the school staff will do their best to maintain the most current contact information so that regular communication can occur.

### **Re-engagement Plan**

#### **What happens when a student is disengaged with in-class and/or distance learning?**

The principal, attendance clerk, and teacher will conduct a root cause analysis for the student's absenteeism. The analysis will include considerations of academic conditions, safety concerns, social dynamics, home situation, health concerns, student input, parent input, and any barriers for students with disabilities.

An educational session that emphasizes regular attendance and academic implications of disengagement will be offered.

Based on the student's need, he/she will be provided an attendance incentive plan. A check-in/check-out system will be put in place by the family support services staff.

Students with chronic health or mental health challenges will be supported with services from, but not limited to the school psychologist or school social worker.

Students who are nervous about coming to school, will be supported with a check-in/check-out system with, with but not limited to. the classroom teacher, school nurse, school psychologist, school social worker, or administrator.

For parents who are unsure about their student returning to school safely, a home visit by the school principal will be offered. The principal will share information regarding the school's safety measures established at the school site and on the bus. The parent liaison will reach out to the parents and address concerns.

## 4. **Public Input:**

### 4.3 Correspondence Board Election Notification Letter

# Tulare County Office of Education

*Committed to Students, Support & Service*

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

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

(559) 733-6300  
tcoe.org

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

**Business Services**  
(559) 733-6474  
fax (559) 737-4378

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

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

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

**Main Locations**

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

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

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

August 21, 2020

Stacey Bettencourt, Superintendent  
Tipton School District  
P.O. Box 787  
Tipton, CA 93272

Dear Stacey:

We have received the filing results from the County Elections Office for the Tipton School District governing board elections on November 3, 2020. The same number of candidates filed for the position of governing board member as the number of seats available. Therefore, in accordance with Education Code section 5326, no election needs to be held in your district in November.

Fernando Cunha and Shelley Heeger filed for the vacancies on your school board for terms ending on December 13, 2024. Pursuant to Education Code section 5328, they will be sworn in, the same as if they had been elected, at the organizational meeting of the board held annually in the 15-day period beginning on the second Friday in December.

Shelly DiCenzo will prepare the Certificates of Appointment in Lieu of Election/Oaths of Office and send them to you prior to your organizational meeting. If you have any questions regarding this, please do not hesitate to call me.

Sincerely,

Tim A. Hire  
Tulare County Superintendent of Schools

TAH/sd

**5. CONSENT CALENDAR: Action items:**

**5.1** Minutes Regular Board Meeting August 4, 2020

# Tipton Elementary School District

## Minutes

### REGULAR BOARD MEETING

Tuesday, August 4, 2020  
7:00 p.m. District Cafeteria

**1. Call to order- Flag Salute**

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

**2. Public Input:**

- 2.1 Community Relations/Citizen Comments
- 2.2 Reports by Employee Units CTA/CSEA

*No comments*

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

- 3.1 Minutes of Special Board Meeting – July 16, 2020
- 3.2 Minutes of Special Board Meeting – July 23, 2020

*Motion to approve the consent calendar was made by Iva Sousa and second by Shelley Heeger.*

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

*Yea – Shelley Heeger, Iva Sousa and Greg Rice*

*No – 0*

*Abstain – 0*

*Absent – Fernando Cunha and John Cardoza*

**4. ADMINISTRATIVE: Action items:**

- 4.1 Approve Rescheduling of September 1, 2020 Regular Board Meeting

*Motion to approve Rescheduling the Regular Board meeting for September 1<sup>st</sup> to September 8, 2020 at 7:00 pm was made by Iva Sousa and second by Shelley Heeger.*

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

*Yea – Shelley Heeger, Iva Sousa and Greg Rice*

*No – 0*

*Abstain – 0*

*Absent – Fernando Cunha and John Cardoza*

- 4.2 Set date for Public Hearing Regarding Sufficiency of Instructional Material for the 2020-2021 School Year

*Motion to set the date for September 8, 2020 for the Public Hearing Regarding Sufficiency of Instructional Material for the 2020-2021 School Year was made by Iva Sousa and second by Shelley Heeger.*

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

**4.3 Acknowledgement/Acceptance of the California School Employees Association’s Initial Proposal to the District Regarding Classified Collective Bargaining Agreement Negotiations, for the 2020-2021 School Year**

*Motion approve Acknowledgement/Acceptance of the California School Employees Association’s Initial Proposal to the District Regarding Classified Collective Bargaining Agreement Negotiations, for the 2020-2021 School Year was made by Iva Sousa and second by Shelley Heeger.*

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

**4.4 Adoption of Districts Initial Proposal to California School Employees Association Regarding Classified Collective Bargaining Agreement Negotiations, for the 2020-2021 School Year**

*Motion to approve and adopt the Districts Initial Proposal to California School Employees Association Regarding Classified Collective Bargaining Agreement Negotiations, for the 2020-2021 School Year was made by Iva Sousa and second by Shelley Heeger.*

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

**4.5 Injury and Illness Prevention Plan 2020-2025**

*Motion to approve the Injury and Illness Prevention Plan 2020-2025 was made by Iva Sousa and second by Shelley Heeger.*

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

**4.6 Updated Student Handbook with School Procedures and Rules During Blended Learning/Distance Learning**

*Motion to approve the Updated Student Handbook with School Procedures and Rules During Blended Learning/Distance Learning was made by Iva Sousa and second by Shelley Heeger.*



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

**4.7 Agreement with Infinity Communications and Consulting for Project #0292-21C**

*Motion to approve the Updated Student Handbook with School Procedures and Rules During Blended Learning/Distance Learning was made by Iva Sousa and second by Shelley Heeger.*

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

**5. FINANCE: Action items:**

**5.1 Vendor Payments**

*Motion to approve vendor payments was made by Iva Sousa and second by Shelley Heeger.*

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

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

**6.1 MOT--FOOD SERVICE—PROJECTS.**

*Mr. Fausto Martin shared with the Board that all rooms have been cleaned and set up with 6 feet of social distance between all desks. He shared that Mr. England passed his driving test with the CHP. The solar panels were washed in late July and he would be looking into updating our camera system and phone system.*

*Ms. Maryann Henry updated the Board on the State and Federal funds for COVID-19 that the school will be receiving. She shared that she will be revising the budget and that the school received funds to start the process for modernization.*

**7. Adjourn to Closed Session: 7:46 pm**

**8. Reconvene to open session 9:25 pm**

**9. Report out from Closed Session**

**7.1 Education Code section 35146**  
Student transfers, inter District request, etc

*Motion to approve student #20-21020 inter District request was made by Iva Sousa and*

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

**7.2** Government Code Section 54957.6  
Conference with labor negotiators  
Agency designated representatives: Superintendent  
Employee Organization: CSEA

*Discussion only*

**10. Adjournment 9:26 pm**

**Minutes approved September 8, 2020**

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Greg Rice, President

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Iva Sousa, Clerk

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Stacey Bettencourt, Secretary

**5. CONSENT CALENDAR: Action items:**

**5.2** Agreement with TCOE for Scicon Week Trip

# SCICON WEEK TRIP AGREEMENT

**THIS AGREEMENT** is entered into as of July 1, 2020 between the **Tulare County Superintendent of Schools**, referred to as COUNTY SUPERINTENDENT, and **Tipton Elementary School District**, referred to as DISTRICT, with reference to the following:

A. Education Code § 8765 authorizes the COUNTY SUPERINTENDENT to enter into an agreement with the governing board of any school district to provide programs and classes in outdoor science education and conservation education; and

B. The DISTRICT desires to have the COUNTY SUPERINTENDENT provide a program in outdoor science education and conservation education for the DISTRICT at SCICON (The Clemmie Gill School of Outdoor Science and Conservation), referred to as the Program.

**ACCORDINGLY, IT IS AGREED:**

**1. COST OF PROGRAM:**

SCICON Week Trip Rate Schedule for the 2020-2021 school year:

\$ 60.00	Per Teacher/Aide Rate	DISTRICT shall make full payment on or before June 30, 2020.
\$ 30.00	Per High School Student Counselor Rate	
Per Student Rate:		
Five (5)-day week	\$ 242.00	Approximately <u> 0 </u> students (projected count)
Four (4)-day week	\$ 206.05	Approximately <u> 69 </u> students (projected count)
DISTRICT shall pay the per-student rates based on the greater of:		
a. 97% of the estimated number of students projected in May of the prior school year, or		
b. the actual number of students in attendance.		

**2. DISTRICT RESPONSIBILITIES:** DISTRICT shall be responsible for all items listed on the reverse side of this Agreement as well as the following:

a. Require its teaching and counseling staff to cooperate with the COUNTY SUPERINTENDENT'S staff in necessary preplanning and post SCICON trip follow-up to ensure carrying out of the objectives of the Program.

b. Require that its students are equipped with suitable and necessary bedding, clothing, and supplies while attending the Program as set forth in the materials provided in the teacher's packet.

c. Furnish high school student counselors at the Program at a minimum ratio of one (1) counselor to every eight (8) students (1:8), in addition to the classroom teacher. (*Counselor shortage will result in teacher responsibility for cabins.*)

d. Notify the COUNTY SUPERINTENDENT of the number of students to attend SCICON three (3) weeks before the scheduled date of attendance.

**3. COUNTY SUPERINTENDENT RESPONSIBILITIES:** COUNTY SUPERINTENDENT shall be responsible for all items listed on the reverse side of this Agreement as well as the following:

a. Provide basic first aid supplies for students and other personnel of the DISTRICT during the periods they are attending the Program.

b. Provide complete food services for students and staff during the periods they are attending the Program (Monday through Friday).

c. Provide a teacher's packet for each teacher prior to visitation. The packet will include instructions, maps, schedules, registration forms, clothing and equipment lists, etc.

Tipton Elementary SCHOOL DISTRICT  
 Date: 8/17/2020  
 By: Shirley Patterson  
 Title: Superintendent

COUNTY SUPERINTENDENT  
 Date: July 1, 2020  
 By: [Signature]  
 Tim A. Hire, Tulare County Superintendent  
 of Schools or Designee

**A. DISTRICT RESPONSIBILITIES:** DISTRICT shall be responsible for all items listed on the reverse side of this Agreement as well as the following:

1. Provide transportation for its students and personnel to and from the Program.
2. Provide one teacher per class during the period that its students are in attendance at the Program.
3. On occasion, a school district may request that an adult volunteer accompany their students to SCICON. If those volunteers will have unsupervised contact with students, then the requesting school district shall have the volunteer successfully pass a fingerprint criminal background check as well as obtain a tuberculosis clearance.

**B. COUNTY SUPERINTENDENT RESPONSIBILITIES:** COUNTY SUPERINTENDENT shall be responsible for all items listed on the reverse side of this Agreement as well as the following:

1. Provide the Program and classes in outdoor science, conservation, and environmental education pursuant to the requirements in Education Code § 8760 et seq., including coordination services.

**C. INSURANCE:** COUNTY SUPERINTENDENT and DISTRICT shall each provide adequate insurance coverage for its officers, employees, agents and students at and while traveling to and from said Program.

**D. INDEMNIFICATION:** COUNTY SUPERINTENDENT and DISTRICT shall hold each other harmless, defend and indemnify their respective agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of COUNTY SUPERINTENDENT or DISTRICT or their agents, officers and employees under this Agreement. This indemnification shall be provided by each party to the other party regarding its own activities undertaken pursuant to this Agreement, or as a result of the relationship thereby created, including any claims that may be made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of this Agreement, or any claims made against either party alleging civil rights violations by such party under Government Code section 12920 et seq. (California Fair Employment and Housing Act). This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.

**F. ENTIRE AGREEMENT REPRESENTED:** This Agreement represents the entire agreement between COUNTY SUPERINTENDENT and DISTRICT as to its subject matter and no prior oral or written understanding shall be of any force or effect. No part of this Agreement may be modified without the written consent of both parties.

**5. CONSENT CALENDAR: Action items:**

**5.3** Agreement with TCOE for Scicon Day Trip



## SCICON DAY TRIP AGREEMENT

**THIS AGREEMENT** is entered into as of July 1, 2020 between the **Tulare County Superintendent of Schools**, referred to as COUNTY SUPERINTENDENT, and **Tipton Elementary** referred to as DISTRICT, with reference to the following:

A. Education Code § 8765 authorizes the COUNTY SUPERINTENDENT to enter into an agreement with the governing board of any school district to provide programs and classes in outdoor science education and conservation education; and

B. The DISTRICT desires to have the COUNTY SUPERINTENDENT provide a program in outdoor science education and conservation education for the DISTRICT at SCICON (The Clemmie Gill School of Outdoor Science and Conservation), referred to as the Program.

### ACCORDINGLY, IT IS AGREED:

1. **COST OF PROGRAM:** SCICON Day Trip Rate Schedule for the 2020-2021 school year.

Approximately 3 classes consisting of approximately 65 students  
DISTRICT shall pay COUNTY SUPERINTENDENT the sum of One Hundred dollars (\$100.00) per class for each day of participation in the instructional Program to be conducted at SCICON as the DISTRICT. No cost will accrue if reserved dates are cancelled or changed at least four (4) weeks in advance, or bad weather forces cancellation or postponement.

DISTRICT shall make full payment on or before June 30, 2021.

2. **DISTRICT RESPONSIBILITIES:** DISTRICT shall be responsible for all items listed on the reverse side of this Agreement as well as the following:

a. Require that its students are equipped with suitable and necessary clothing and supplies while attending the Program as set forth in the materials provided to the teachers.

b. **Provide meals for its students**, or require them to provide their own meals, while attending the Program.

3. **COUNTY SUPERINTENDENT RESPONSIBILITIES:** COUNTY SUPERINTENDENT shall be responsible for all items listed on the reverse side of this Agreement as well as the following:

a. Provide basic first aid supplies for students and other personnel of the DISTRICT during the periods they are attending the Program.

Tipton Elementary SCHOOL DISTRICT  
Date: 8/17/2020  
By: Shelley Bettencourt  
Title: Superintendent

COUNTY SUPERINTENDENT  
Date: July 1, 2020  
By: Tim A. Hire  
Tim A. Hire, Tulare County Superintendent  
of Schools or Designee

**A. DISTRICT RESPONSIBILITIES:** DISTRICT shall be responsible for all items listed on the reverse side of this Agreement as well as the following:

1. Provide transportation for its students and personnel to and from the Program.
2. Provide one teacher per class during the period that its students are in attendance at the Program.

**B. COUNTY SUPERINTENDENT RESPONSIBILITIES:** COUNTY SUPERINTENDENT shall be responsible for all items listed on the reverse side of this Agreement as well as the following:

1. Provide the Program and classes in outdoor science, conservation, and environmental education pursuant to the requirements in Education Code § 8760 et seq., including coordination services.

**C. INSURANCE:** COUNTY SUPERINTENDENT and DISTRICT shall each provide adequate insurance coverage for its officers, employees, agents and students at and while traveling to and from said Program.

**D. INDEMNIFICATION:** COUNTY SUPERINTENDENT and DISTRICT shall hold each other harmless, defend and indemnify their respective agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of COUNTY SUPERINTENDENT or DISTRICT or their agents, officers and employees under this Agreement. This indemnification shall be provided by each party to the other party regarding its own activities undertaken pursuant to this Agreement, or as a result of the relationship thereby created, including any claims that may be made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of this Agreement, or any claims made against either party alleging civil rights violations by such party under Government Code section 12920 et seq. (California Fair Employment and Housing Act). This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.

**F. ENTIRE AGREEMENT REPRESENTED:** This Agreement represents the entire agreement between COUNTY SUPERINTENDENT and DISTRICT as to its subject matter and no prior oral or written understanding shall be of any force or effect. No part of this Agreement may be modified without the written consent of both parties.



**5. CONSENT CALENDAR: Action items:**

- 5.4** Agreement with TCOE to Furnish Food Service Between a Child Care and Adult Food Program Sponsor and a School District

# Tulare County Office of Education

*Tim A. Hire, County Superintendent of Schools*

## AGREEMENT TO FURNISH FOOD SERVICE Between a Child Care and Adult Food Program Sponsor and a School District

This Agreement is entered into on this first day of July 2020 by and between  
(month) (year)

Tulare County Office of Education Early Childhood Education, hereinafter referred to as the Agency,  
(name of sponsor)

and Tipton Elementary, hereinafter referred to as the Vendor.  
(name of school district)

**WHEREAS**, it is not within the capability of the Agency to prepare specified meals under the  
Child and Adult Care Food Program (CACFP) for enrolled participating children; and

**WHEREAS**, the facilities and capabilities of the Vendor are adequate to prepare and deliver  
specified meals to the Agency's facility(ies); and

**WHEREAS**, the Vendor is willing to provide such services to the Agency on a cost  
reimbursement basis,

**THEREFORE**, both parties hereto agree as follows:

### THE VENDOR AGREES TO:

1. Prepare and deliver the meals (inclusive/exclusive) of milk to Tipton Child  
(name of site)  
Development Center, 370 N. Evans Rd., at Tipton Elementary by 7:40 a.m. for breakfast  
(address) (time)  
Lunch, and Snack each week day, in accordance with the number of meals requested and  
at the cost(s) per meal listed below:  
Breakfast \$ 1.27 each                      Lunch \$ 2.51 each                      PM Snack \$ .69 each
2. Assure the Agency that no Title III(C) Funds have been applied to the cost of or Title(C)  
Commodities used for the preparation of these meals.
3. Provide the Agency, for approval, a proposed menu for each month at least seven (7)  
business days prior to the beginning of the month to which the menu applies. Any changes

- to the menu made after the Agency approval must be agreed upon by the Agency and documented on the menu records.
4. Assure that each meal provided to the Agency under this contract meets the minimum requirements as the nutritional content as specified by the Child and Adult Food Program Meal Pattern, Schedule B (attached) which is excerpted from the regulations 7 CFR Part 226.20, and the Agency's Food Service Policy.
  5. Maintain full and accurate records which document: (1) the menus listing all meals provided to the Agency during the term of this contract, (2) a listing of all nutritional components of each meal, and (3) an itemization of the quantities of each component used to prepare said meal. The Vendor agrees to provide meal preparation documentation by using yield factors for each food item as listed in the USDA Food Buying Guide when calculating and recording the quantity of food prepared each meal.
  6. Maintain such cost records as invoices, receipts and/or other documentation that exhibits the purchase, or otherwise availability to the Vendor, of the meal components and quantities itemized in the meal preparation records.
  7. Maintain on a daily an accurate count of the number of meals, by meal type, prepared for and delivered to the Agency. Meal count documentation must include the number of meals requested by the Agency.
  8. Allow the Agency to increase or decrease the number of meal orders, as needed, when the request is made within 1 hour of the scheduled delivery time.
  9. Present to the Agency an invoice accompanied by reports no later than the 30<sup>th</sup> day of each month which itemizes the previous month's delivery. The Vendor agrees to forfeit payment for meals which are not ready within one (1) hour of the agreed upon delivery time, are spoiled or unwholesome at the time of delivery, or do not otherwise meet the meal requirements contained in this Agreement.
  10. Provide the Agency with a copy of current health certifications for the food service facility in which it prepares meals for use in the CACFP. The Vendor shall ensure that all health and sanitation requirements of the California Retail Food Code Facilities Law and Chapter 4 of the California Health and Safety Code, are met at all times.
  11. Operate in accordance with current CACFP.

12. Retain all required records for a period of three (3) years after the end of the fiscal year to which they pertain (or longer, if an audit is in progress); and upon request to make all accounts and records pertaining to the Agreement available to the Certified Public Accountant hired by the Agency, representatives of the California State Department of Education, the U.S. Department of Agriculture, and the U.S. General Accounting Office for audit or administrative review at a reasonable time and place.

13. Not subcontract for the total meal, with or without milk, or for the assembly of the meal.

14. Provide disposable utensils, (sporkettes and trays) necessary for meal service.

15. If at any time during the school year, the school district is not in session at the same time the child care food program sponsor is in session, a cold lunch which meets the meal requirements will be delivered they day before to be prepared by the sponsor personnel.

#### THE VENDOR CERTIFIES:

1. The Vendor agency certifies, that in its operation of a Early Childhood Education Food Program, neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.

2. Where the Vendor is unable to certify to any of the statements in this certification, Vendor shall attach an explanation to this proposal. Executive Order 12549, Debarment and Suspension, 34 CFR Part 85, Section 85.510. (Lower Tier)

3. As required by the State Drug-Free Workplace Act of 1990 (Government Code Section 8350 et. Seq.) and the Federal Drug-Free Workplace Act of 1988, and implemented at 34 CFR Part 85, Subpart F, for grantees, as defined at 34 CFR Part 85, Sections 85.605 and 85.610, the recipient agency certifies that it will continue to provide a drug-free workplace.

#### THE AGENCY AGREES TO:

1. Request by telephone no later than 9:00 a.m. - an accurate number of meals to be delivered to the Agency on each week-day. Notify the Vendor of necessary increases or decreases in the number of meal orders within 1 hour of the scheduled delivery time. Above time will be susceptible to change when a foggy day schedule is in effect.

2. A breakfast period will be used with service to children at approximately 8:00 a.m. for a full day class. A lunch period will be used with service to children at approximately 11:15 a.m. for a full day class. Snack with service to the children at approximately 2:30 p.m. for a full day class.
3. Ensure that an Agency representative is available at each (delivery/pick-up) site, at the specified time on each specified (delivery/pick up) day to receive, inspect and sign for the requested number of meals. This individual will verify the temperature, quality and quantity of each meal service delivery. The Agency assures the Vendor that this individual will be trained and knowledgeable in the record keeping and meal requirements of the CACFP and in health and sanitation practices.
4. Provide personnel to serve meals, clean the serving and eating areas, and assemble transport carts and auxiliary items for pick-up by the vendor no later than 1:00 p.m.  
(negotiable time frame but should be no longer than 24 hours)
5. Notify the Vendor with three (3) days of receipt of the next month's proposed menu of any changes, additions or deletions which will be required in the menu request.
6. Provide the Vendor with a copy of 7 CFR Part 226; the Child and Adult Care Food Program Meal Pattern. Schedule B; and all other technical assistance materials pertaining to the food service requirements of the CACFP. The Agency will, within 24 hours of receipt from the State Agency, advise the Vendor of any changes in the food service requirements of the CACFP.
7. Actual served meals will be reported at point of service on the Agency's form mandated by the State Child Care Nutrition Program and this number will be used for all reporting.
8. The Agency will be billed for and pay for the number of breakfast meals and lunches ordered.
9. Establish data collection procedures which are in accordance with state and federal regulations relating to the overt identification of needy pupil and keep accurate records of the number of free, reduced price, paid and adult lunches served daily.
10. Receive and process all free and reduced price meal applications, maintain all necessary records to support the above information.

11. Pay the Vendor within 21 days of receipt of the invoice the full amount as presented on the monthly itemized invoice. The Agency agrees to notify the Vendor within 48 hours of receipt of any discrepancy in the invoice.

**TERMS OF THE AGREEMENT**

This Agreement will take effect commencing July 1, 2020 and shall be for a period of  
(first day of contracted service)  
one calendar year. It may be terminated by written notification given by either party hereto the other party at least 30 days prior to the date of termination.

**IN WITNESS WHEREOF, THE PARTIES WHERE TO HAVE EXECUTED THIS AGREEMENT AS OF THE DATES INDICATED BELOW:**

  
Vendor Official Signature

  
Agency Official Signature

Stacy Bettencourt  
Vendor Official Name (please type)

Julie Berk  
Agency Official Name (please type)

Superintendent  
Title

Assistant Superintendent  
Title

(559) 752-4213

(559) 651-3022

8/3/2020  
Date

7/24/2020  
Date

**5. CONSENT CALENDAR: Action items:**

- 5.5** Agreement with TCOE and Tipton School for California Standards Professional Learning

TCOE OFFICE USE
<input checked="" type="checkbox"/> Supt. receiving funds
<input type="checkbox"/> Supt. expending funds
TCOE Contract #

AGENCY AGREEMENT BETWEEN  
**TULARE COUNTY SUPERINTENDENT OF SCHOOLS**

AND

**TIPTON SCHOOL DISTRICT**

FOR 2020-2021

**CALIFORNIA STANDARDS PROFESSIONAL LEARNING**

THIS AGREEMENT is entered into between Tulare County Superintendent of Schools, referred to as SUPERINTENDENT, and **Tipton School District**, referred to as AGENCY. SUPERINTENDENT supports disseminating successful practices to improve student achievement via a trained team of professionals who assists educators to systematically align curriculum, instruction, and assessment. Therefore, AGENCY and SUPERINTENDENT mutually agree to the provisions described below.

1. **TERM.** This agreement shall be effective **July 1, 2020 – June 30, 2021.**
2. **FEES.** AGENCY agrees to pay SUPERINTENDENT according to the work plan.
  - a. AGENCY will coordinate with SUPERINTENDENT staff to develop a Work Plan and will be invoiced according to the Work Plan.
  - b. Fee structure.
    - i. Consulting and prep time are billed at \$1,050 per day as agreed upon in the Work Plan by the AGENCY and SUPERINTENDENT’s consultant(s). Partial days are billed as a fraction of the daily rate corresponding to the fraction of the day as documented in the Work Plan.
3. **METHOD OF PAYMENT.**
  - a. SUPERINTENDENT will invoice AGENCY according to the Work Plan.
  - b. AGENCY agrees to pay SUPERINTENDENT within thirty days of receipt of invoice.
4. **SERVICES.** AGENCY and SUPERINTENDENT’s consultant(s) will complete Work Plan(s) by content area to describe the services provided and the service dates.
  - a. SUPERINTENDENT RESPONSIBILITIES
    - i. SUPERINTENDENT will provide staff with expertise in California’s Standards, content area subject matter, and instructional strategies to conduct professional learning for AGENCY.
  - b. AGENCY RESPONSIBILITIES
    - i. AGENCY will coordinate staff attendance and substitutes, if necessary.
5. **INDEMNIFICATION.** SUPERINTENDENT and AGENCY shall hold each other harmless, defend and indemnify their respective agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of SUPERINTENDENT or AGENCY or their agents, officers and employees under this Agreement. This indemnification shall be provided by each party to the other party regarding its own activities undertaken pursuant to this Agreement, or as a result of the relationship thereby created, including any claims that may be made against either party by any taxing



authority asserting that an employer-employee relationship exists by reason of this Agreement, or any claims made against either party alleging civil rights violations by such party under Government Code section 12920 et seq. (California Fair Employment and Housing Act). This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.

- 6. **TERMINATION.** Either party may terminate this Agreement without cause by giving thirty (30) calendar days advance written notice to the other party.
- 7. **SPECIAL PROVISIONS.** SUPERINTENDENT shall comply with all laws, rules and regulations applicable to such work. SUPERINTENDENT acknowledges that the services provided by its employees may involve limited contact with students and, as such, each employee will have a background check pursuant to the Education Code. The Agreement may be amended by the mutual written consent of the parties.


**THE PARTIES**, having read and considered the above provisions, indicate their agreement by their authorized signatures below.

AGENCY

Ms. Stacey Bettencourt, Superintendent/~~Principal~~ (or designee)  
Tipton School District  
370 N. Evans, PO Box 787  
Tipton, CA 93272

SUPERINTENDENT

Mr. Tim A. Hire  
County Superintendent of Schools  
Tulare County Office of Education  
P.O. Box 5091  
Visalia CA 93278-5091

By   
Date 9/1/2020

By \_\_\_\_\_  
Date \_\_\_\_\_

Please return the agreement via email to [olivia.velasquez@tcoe.org](mailto:olivia.velasquez@tcoe.org) or mail:

Olivia Velasquez  
Educational Resource Services  
Tulare County Office of Education  
7000 Doe Avenue, Suite A  
Visalia, CA 93291

EDUCATIONAL RESOURCE SERVICES CONTACTS:

Olivia Velasquez, Business & Program Analyst  
Jen Francone, Ed.D., ERS Administrator

[olivia.velasquez@tcoe.org](mailto:olivia.velasquez@tcoe.org) (559) 651-3031  
[jennifer.francone@tcoe.org](mailto:jennifer.francone@tcoe.org) (559) 651-3831

ACCOUNT: 010-00213-0-0-213-8689-0-22 (100%)

7/1/2020

DISTRIBUTION:  External Business/Elizabeth Sisk  Internal Business/Blanca Avila  ERS/ Olivia Velasquez  Agency

**6. ADMINISTRATIVE: Action items:**

- 6.1** Board Resolution #2020-2021-02 In the Matter of Determining that Pupils Have Sufficient Textbooks or Instructional Materials for the 2020-2021 School Year

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

In the Matter of Determining that Pupils Have  
Sufficient Textbooks or Instructional Materials for  
the 2020-2021 School Year

RESOLUTION NO. 2020-2021-02

RECITALS:

1. Education Code section 60119 establishes requirements that this Board must meet in order for the District to be eligible to receive funds for instructional materials from any state source.
2. The Board is required to hold a public hearing or hearings to make a determination, by resolution, as to whether or not each pupil in each school in the District has sufficient textbooks or instructional materials, or both, that are aligned to the content standards adopted by the State Board of Education.
3. Education Code section 60119, subdivision (c)(1), defines sufficient textbooks or instructional materials to mean that each pupil, including English learners, has a standards-aligned textbook or instructional materials, or both, to use in class and to take home, although this does not require two sets of textbooks or instructional materials for each pupil.
4. Education Code section 60119, subdivision (c)(1), provides that materials may be in a digital format as long as each pupil, at a minimum, has and can access the same materials in the class and to take home, as all other pupils in the same class or course in the District and has the ability to use and access them at home.
5. Photocopied sheets from only a portion of a textbook or instructional materials are not considered sufficient textbooks or instructional materials.
6. The public hearing shall take place on or before the eighth week from the first day pupils attend school for that year. A District that operates schools on a multi-track, year-round calendar shall hold the hearing on or before the end of the eighth week from the first day pupils attend school for that year on any tracks that begin in a school year in August or September.
7. The Board is required to provide ten (10) days' notice of the public hearing or hearings and the notice shall contain the time, place, and purpose of the hearing and shall be posted in three (3) public places in the District.
8. The Board shall encourage the participation of parents, teachers and members of the community interested in the affairs of the District, and bargaining unit leaders.
9. The hearing shall be held at a time that will encourage the attendance of teachers and parents and guardians of pupils who attend the schools in the District and shall not take place during or immediately following school hours.

10. The Board held a properly noticed public hearing that met the foregoing requirements on September, 2020 at 7:00 p.m.

NOW, THEREFORE BE IT RESOLVED, as follows:

1. The above recitals are true and correct.
2. The Board determines that the District has provided each pupil with sufficient textbooks or instructional materials, or both, on the basis that each pupil, including English learners, has a standards-aligned textbook or instructional materials, or both, to use in class and to take home that are aligned to the content standards adopted by the State Board of Education in each of the following subjects:

a. Mathematics:

*Go Math*

Houghton Mifflin Harcourt

2014 Adoption

Grades K-8

b. Science:

*California Science*

Harcourt School Publishing

2008 Adoption

Grades: K-5

*Focus on Earth Science*

Glencoe McGraw-Hill

2007 Adoption

Grades 6-8

c. History-social science:

*California Kindergarten Studies Weekly*

Studies Weekly

2019 Adoption

Grades K

*California First Grade Studies Weekly*

Studies Weekly

2019 Adoption

Grade 1

*California Second Grade Studies Weekly*

Studies Weekly

2019 Adoption

Grade 2

*California Community Grad Studies Weekly*  
Studies Weekly  
2019 Adoption  
Grade 3

*California Studies Weekly*  
Studies Weekly  
2019 Adoption  
Grade 4

*California USA Studies Weekly*  
Studies Weekly  
2019 Adoption  
Grade 5

*Discovery Education Social Science Techbook*  
Discovery Education  
2018 Adoption  
Grade: 6<sup>th</sup>

*Discovery Education Social Science Techbook*  
Discovery Education  
2018 Adoption  
Grade: 7<sup>th</sup>

*Discovery Education Social Science Techbook*  
Discovery Education  
2018 Adoption  
Grade: 8<sup>th</sup>

- d. English language arts, including the English language development component of an adopted program:

*Journeys CA*  
Houghton Mifflin Harcourt  
2019 Adoption  
Grade TK-5

*Study Sync*

McGraw Hill  
 2019 Adoption  
 Grade 6-8

3. The Board determines that said textbooks or instructional materials, or both, are consistent with the content and cycles of the curriculum framework adopted by the State Board of Education and adopted by this Board in accordance with established procedures.
4. The Board determines that each pupil enrolled in a world language (foreign language) or health course has sufficient textbooks or instructional materials that are consistent with the content and cycles of the curriculum framework adopted by the State Board of Education for those subjects:

Not applicable

THE FOREGOING RESOLUTION was adopted upon motion by Trustee \_\_\_\_\_, seconded by Trustee \_\_\_\_\_, at a regular meeting held on September 8, 2020, by the following vote:

*List Board Members Names Below:*

AYES:	
NOES:	
ABSENT:	
ABSTAIN:	

I, Stacey Bettencourt, 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 8<sup>th</sup> day of September, 2020.

Date:

\_\_\_\_\_  
 Secretary, Board of Trustees

Distribute as follows:

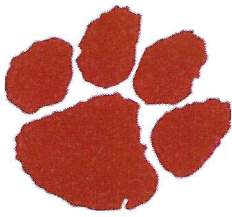
Copy to: Shelly DiCenzo, Business Services  
Tulare County Office of Education  
shellyd@tcoe.org

Copy to: District File for Annual Audit

**6. ADMINISTRATIVE: Action items:**

**6.2 Approve 45 Day Revised Budget**





# TIPTON ELEMENTARY SCHOOL

370 N. Evans Road • P.O. Box 787 • Tipton, CA 93272  
559-752-4213 • FAX: 559-752-1231

**Tiger Pride!**

Stacey Bettencourt  
Superintendent/ Principa

Cherie Solian, Ed.D  
Principal

Maryann Henry  
Business Manager

Fausto Martin  
MOT Director

Connie Sanchez  
Cafeteria Manager

DATE September 8, 2020

FROM Maryann Henry, Business Manager

TOPIC PUBLIC REVIEW OF CHANGES TO REVENUES AND EXPENDITURES TO REFLECT BUDGET ACT.

ISSUE Ed Code 42127(h) states “Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.”

BACKGROUND Attached is a summary of the changes from the district Adopted Budget to the revised State’s Budget Act. Once the governing board approves the revisions, this revised budget becomes the “Board Approved Operating Budget” in the First Interim Report.

RESOURCE Public Review of Budget Changes. Due to State Budget Change.

RECOMMENDATION To approve the 20-21 Revised Budget.

Greg Rice	Iva Sousa	<b>Board Members</b>	Shelley Heeger	Fernando
President	Clerk	John Cardoza Cunha Trustee	Trustee	Trustee

Tipton Elementary School District  
 Public Review of Budget Changes (Ed Code 42127(h))  
 Due to State Budget Act  
 August 13, 2020

GENERAL FUND 010

Description	2020-21 APPROVED	2020-21 REVISED 45 DAY	Difference
LCFF FUNDING	\$5,503,320.00	\$5,979,659.00	\$476,339.00
Federal Revenues	\$529,768.00	\$1,283,095.72	\$753,327.72
Other State Revenues	\$497,407.54	\$587,110.18	\$89,702.64
Other Local Revenues	\$163,115.00	\$163,115.00	\$0.00
Total	\$6,693,610.54	\$8,012,979.90	\$1,319,369.36

Description	2020-21 APPROVED	2020-21 REVISED 45 DAY	Difference
Certificated Salaries	\$2,422,094.00	\$2,424,408.00	\$2,314.00
Classified Salaries	\$1,037,911.00	\$1,059,683.00	\$21,772.00
Employee Benefits	\$1,943,601.76	\$1,910,465.00	(\$33,136.76)
Books and Supplies	\$711,829.25	\$1,180,765.72	\$468,936.47
Services and Other Operating Expenditures	\$811,532.29	\$1,046,288.64	\$234,756.35
Capital Outlay	\$26,935.00	\$61,935.00	\$35,000.00
Other Outgo - Excluding Indirect Cost	\$209,209.00	\$209,209.00	\$0.00
Other Outgo - Indirect Cost	(\$9,116.00)	(\$9,116.00)	\$0.00
TOTAL	\$7,153,996.30	\$7,883,638.36	\$729,642.06

Description	2020-21 APPROVED	2020-21 REVISED 45 DAY	Difference
Beginning Balance	\$3,319,230.01	\$3,319,230.01	\$0.00
Revenues / Transfers In	\$6,693,610.54	\$8,012,979.90	\$1,319,369.36
Expenditures / Transfers Out	-\$7,153,996.30	-\$7,883,638.36	-\$729,642.06
Other Financing Sources	\$0.00	\$0.00	\$0.00
Ending Balance	\$2,858,844.25	\$3,448,571.55	\$589,727.30

**Board Members**

Greg Rice	Iva Sousa	John Cardoza	Shelley Heeger	Fernando
President	Clerk	Trustee	Trustee	Trustee

CAFETERIA FUND 130

Description	2020-21 APPROVED	2020-21 REVISED 45 DAY	Difference
General Purpose (Revenue Limit)	\$0.00	\$0.00	\$0.00
Federal Revenues	\$395,000.00	\$395,000.00	\$0.00
Other State Revenues	\$35,000.00	\$35,000.00	\$0.00
Other Local Revenues	\$14,500.00	\$14,500.00	\$0.00
Total	\$444,500.00	\$444,500.00	\$0.00

Description	2020-21 APPROVED	2020-21 REVISED 45 DAY	Difference
Certificated Salaries	\$0.00	\$0.00	\$0.00
Classified Salaries	\$147,161.00	\$147,161.00	\$0.00
Employee Benefits	\$72,920.00	\$70,920.00	(\$2,000.00)
Books and Supplies	\$222,500.00	\$222,500.00	\$0.00
Services and Other Operating Expenditures	\$20,000.00	\$20,000.00	\$0.00
Capital Outlay	\$10,000.00	\$10,000.00	\$0.00
Other Outgo - Excluding Indirect Cost	\$0.00	\$0.00	\$0.00
Other Outgo - Indirect Cost	\$9,116.00	\$9,116.00	\$0.00
TOTAL	\$481,697.00	\$479,697.00	(\$2,000.00)

Description	2020-21 APPROVED	2020-21 REVISED 45 DAY	Difference
Beginning Balance	\$316,182.39	\$316,182.39	\$0.00
Revenues / Transfers In	\$444,500.00	\$444,500.00	\$0.00
Expenditures / Transfers Out	-\$481,697.00	-\$479,697.00	\$2,000.00
Other Financing Sources	\$0.00	\$0.00	\$0.00
Ending Balance	\$278,985.39	\$280,985.39	\$2,000.00

To meet the requirements of EC 42127(h) to make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act. First interim budget will reflect these changes.

<b>Board Members</b>				
Greg Rice	Iva Sousa	John Cardoza	Shelley Heeger	Fernando
President	Clerk	Trustee	Trustee	Trustee



# Budget Revision Report

Bdg Revision Final

Control Number: 817482223

Account Classification	Approved / Revised	Change Amount	Proposed Budget
<b>Fund: 0100 General Fund</b>			
<b>Revenues</b>			
<b>LCFF Sources</b>			
010-00000-0-00000-00000-80110-0	\$4,161,353.00	\$653,688.00	\$4,815,041.00
010-00000-0-00000-00000-80410-0	\$725,503.00	\$27,198.00	\$752,701.00
010-14000-0-00000-00000-80120-0	\$626,464.00	(\$204,547.00)	\$421,917.00
<b>Total:</b>	\$5,513,320.00	\$476,339.00	\$5,989,659.00
<b>Federal Revenues</b>			
010-30100-1-00000-00000-82900-0	\$0.00	\$172,898.58	\$172,898.58
010-32100-0-00000-00000-82900-0	\$0.00	\$204,126.00	\$204,126.00
010-32150-0-00000-00000-82900-0	\$0.00	\$11,960.00	\$11,960.00
010-32200-0-00000-00000-82900-0	\$0.00	\$548,290.00	\$548,290.00
010-42010-0-00000-00000-82900-0	\$3,344.00	\$171.00	\$3,515.00
010-42010-1-00000-00000-82900-0	\$0.00	\$3,344.00	\$3,344.00
010-42010-9-00000-00000-82900-0	\$0.00	\$1,616.14	\$1,616.14
010-58141-0-00000-00000-82900-0	\$189,078.00	(\$189,078.00)	\$0.00
<b>Total:</b>	\$192,422.00	\$753,327.72	\$945,749.72
<b>Other State Revenues</b>			
010-60100-0-00000-00000-85900-0	\$152,838.54	\$24,720.66	\$177,559.20
010-63870-0-00000-00000-85900-0	\$0.00	\$4,955.09	\$4,955.09
010-73880-0-00000-00000-85900-0	\$0.00	\$8,624.89	\$8,624.89
010-74200-0-00000-00000-85900-0	\$0.00	\$51,402.00	\$51,402.00
<b>Total:</b>	\$152,838.54	\$89,702.64	\$242,541.18
<b>Total Revenues</b>	\$5,858,580.54	\$1,319,369.36	\$7,177,949.90
<b>Expenditures</b>			
<b>Certificated Salaries</b>			
010-00000-0-11100-10000-11001-0	(\$449,390.00)	\$161,616.00	(\$287,774.00)
010-14000-0-11100-10000-11000-0	\$449,390.00	(\$161,616.00)	\$287,774.00
010-30100-0-11350-10000-11000-0	\$24,000.00	\$2,314.00	\$26,314.00
<b>Total:</b>	\$24,000.00	\$2,314.00	\$26,314.00

# Budget Revision Report

Bdg Revision Final

Control Number: 81748223

Account Classification	Approved / Revised	Change Amount	Proposed Budget
<b>Classified Salaries</b>			
010-30100-0-11100-10000-21000-0	\$106,787.00	\$20,270.00	\$127,057.00
010-60100-0-11100-10000-21000-0	\$93,125.00	\$1,502.00	\$94,627.00
<b>Total:</b>	\$199,912.00	\$21,772.00	\$221,684.00
<b>Employee Benefits</b>			
010-00000-0-00000-27000-31010-0	\$20,935.00	(\$2,560.00)	\$18,375.00
010-00000-0-00000-27000-32020-0	\$17,961.00	(\$1,568.00)	\$16,393.00
010-00000-0-00000-71500-31010-0	\$25,208.00	(\$3,082.00)	\$22,126.00
010-00000-0-00000-72000-32020-0	\$24,144.00	\$856.00	\$25,000.00
010-00000-0-11100-10000-31010-0	\$304,003.00	(\$13,043.00)	\$290,960.00
010-00000-0-11100-10000-31011-0	(\$177,074.00)	\$42,931.00	(\$134,143.00)
010-00000-0-11100-24900-32020-0	\$6,246.00	(\$541.00)	\$5,705.00
010-07200-0-11100-10000-31010-0	\$69,390.00	(\$7,390.00)	\$62,000.00
010-07200-0-11100-10000-32020-0	\$29,995.00	(\$2,033.00)	\$27,962.00
010-07200-0-11100-24203-32020-0	\$9,557.00	(\$834.00)	\$8,723.00
010-07200-0-11100-24900-32020-0	\$9,622.00	(\$839.00)	\$8,783.00
010-07230-0-00000-36000-32020-0	\$13,555.00	(\$1,183.00)	\$12,372.00
010-14000-0-11100-10000-31010-0	\$85,761.15	(\$39,212.15)	\$46,549.00
010-14000-0-11100-10000-33013-0	\$6,516.15	(\$356.15)	\$6,160.00
010-14000-0-11100-10000-34010-0	\$68,928.00	(\$2,000.00)	\$66,928.00
010-14000-0-11100-10000-35010-0	\$224.70	(\$80.70)	\$144.00
010-14000-0-11100-10000-36010-0	\$11,947.00	(\$1,282.00)	\$10,665.00
010-30100-0-11100-10000-31010-0	\$1,012.00	(\$123.00)	\$889.00
010-30100-0-11100-10000-32020-0	\$24,673.00	\$2,946.00	\$27,619.00
010-30100-0-11100-10000-33022-0	\$6,745.00	\$1,257.00	\$8,002.00
010-30100-0-11100-10000-35020-0	\$54.00	\$10.00	\$64.00
010-30100-0-11100-10000-35020-0	\$3,971.00	\$740.00	\$4,711.00
010-30100-0-11100-10000-36020-0	\$427.00	\$80.00	\$507.00
010-30100-0-11100-10000-37020-0	\$168.00	\$80.00	\$248.00
010-30100-0-11100-10000-37520-0	\$4,416.00	\$349.00	\$4,765.00
010-30100-0-11350-10000-31010-0	\$552.00	(\$67.00)	\$485.00
010-40350-0-11100-10000-31010-0	\$1,321.00	(\$161.00)	\$1,160.00
010-40350-0-11100-24900-31010-0	\$5,674.00	(\$494.00)	\$5,180.00
010-42030-0-11100-10000-32020-0	\$1,321.00	(\$161.00)	\$1,160.00
010-42030-0-11100-24900-31010-0			

# Budget Revision Report

Bdg Revision Final

Control Number: 81748223

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-60100-0-11100-10000-31010-0	\$1,104.00	(\$134.00)	\$970.00
010-60100-0-11100-10000-32020-0	\$21,121.00	(\$1,843.00)	\$19,278.00
010-81500-0-00000-81000-32020-0	\$31,335.00	(\$2,735.00)	\$28,600.00
010-90101-0-11100-31300-32020-0	\$2,015.00	(\$176.00)	\$1,839.00
010-90336-0-11100-10000-32020-0	\$9,610.76	(\$392.76)	\$9,218.00
010-90336-0-11100-10000-32020-1	\$1,089.00	(\$95.00)	\$994.00
<b>Total:</b>	<b>\$643,527.76</b>	<b>(\$33,136.76)</b>	<b>\$610,391.00</b>
<b>Books and Supplies</b>			
010-07200-0-11316-10000-43000-0	\$1,500.00	(\$1,500.00)	\$0.00
010-07200-0-11327-10000-43000-0	\$2,000.00	(\$2,000.00)	\$0.00
010-30100-0-11100-10000-43000-0	\$8,961.00	\$25,000.00	\$33,961.00
010-30100-0-11100-10000-44000-0	\$7,000.00	\$26,000.00	\$33,000.00
010-30100-0-11100-24950-43000-0	\$500.00	\$425.00	\$925.00
010-32100-0-00000-81000-43000-0	\$0.00	\$34,102.68	\$34,102.68
010-32100-0-00000-81000-44000-0	\$0.00	\$35,000.00	\$35,000.00
010-32100-0-11100-10000-43000-0	\$0.00	\$40,000.00	\$40,000.00
010-32100-0-11100-10000-44000-0	\$0.00	\$10,000.00	\$10,000.00
010-32150-0-11100-10000-43000-0	\$0.00	\$3,000.00	\$3,000.00
010-32200-0-00000-81000-43000-0	\$0.00	\$100,106.15	\$100,106.15
010-32200-0-11100-10000-43000-0	\$0.00	\$200,000.00	\$200,000.00
010-32200-0-11100-10000-44000-0	\$0.00	\$30,000.00	\$30,000.00
010-41270-0-11100-10000-43000-0	\$8,208.00	(\$2,000.00)	\$6,208.00
010-58141-0-11100-10000-43000-0	\$59,078.00	(\$59,078.00)	\$0.00
010-58141-0-11100-10000-44000-0	\$55,000.00	(\$55,000.00)	\$0.00
010-60100-0-11100-10000-43000-0	\$2,030.54	\$15,678.66	\$17,709.20
010-60100-0-11100-10000-44000-0	\$0.00	\$4,220.00	\$4,220.00
010-63870-0-11100-10000-43000-0	\$0.00	\$4,955.09	\$4,955.09
010-73880-0-00000-37000-43000-0	\$0.00	\$1,000.00	\$1,000.00
010-73880-0-00000-81000-43000-0	\$0.00	\$3,125.00	\$3,125.00
010-73880-0-00000-81000-44000-0	\$0.00	\$2,099.89	\$2,099.89
010-73880-0-11100-10000-43000-0	\$0.00	\$2,400.00	\$2,400.00
010-74200-0-11100-10000-43000-0	\$0.00	\$51,402.00	\$51,402.00
<b>Total:</b>	<b>\$144,277.54</b>	<b>\$468,936.47</b>	<b>\$613,214.01</b>



# Budget Revision Report

Bdg Revision Final

Control Number: 81748223

Account Classification	Approved / Revised	Change Amount	Proposed Budget
<b>Services, Other Operating Expenses</b>			
010-07200-0-11100-10000-53000-0	\$16,000.00	(\$6,000.00)	\$10,000.00
010-07200-0-11100-10000-58000-0	\$15,000.00	\$6,000.00	\$21,000.00
010-07200-0-11316-10000-58000-0	\$0.00	\$1,500.00	\$1,500.00
010-07200-0-11327-10000-58000-0	\$0.00	\$2,000.00	\$2,000.00
010-30100-0-11100-10000-52000-0	\$5,000.00	\$20,864.58	\$25,864.58
010-30100-0-11100-10000-58000-0	\$25,000.00	\$69,180.10	\$94,180.10
010-32100-0-00000-81000-58000-0	\$0.00	\$10,000.00	\$10,000.00
010-32100-0-11100-10000-58000-0	\$0.00	\$16,000.00	\$16,000.00
010-32100-0-11100-10000-59000-0	\$0.00	\$10,986.80	\$10,986.80
010-32150-0-11100-10000-58000-0	\$0.00	\$8,706.00	\$8,706.00
010-32200-0-11100-10000-58000-0	\$0.00	\$155,000.00	\$155,000.00
010-41270-0-11100-10000-58000-0	\$5,000.00	\$2,000.00	\$7,000.00
010-42010-9-11100-10000-58000-0	\$0.00	\$5,018.87	\$5,018.87
010-58141-0-11100-10000-58000-0	\$75,000.00	(\$75,000.00)	\$0.00
010-60100-0-11100-10000-52000-0	\$1,500.00	\$1,000.00	\$2,500.00
010-60100-0-11100-10000-58000-0	\$0.00	\$2,500.00	\$2,500.00
010-90100-0-00000-82000-58000-0	\$0.00	\$5,000.00	\$5,000.00
<b>Capital Outlay</b>	<b>Total:</b>	<b>\$142,500.00</b>	<b>\$377,256.35</b>
010-32100-0-00000-81000-64000-0	\$0.00	\$35,000.00	\$35,000.00
<b>Direct Support/Indirect Costs</b>	<b>Total:</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>
010-00000-0-00000-72100-73100-0	(\$16,310.00)	(\$9,996.17)	(\$26,306.17)
010-30100-0-00000-72100-73100-0	\$5,254.00	\$3,505.90	\$8,759.90
010-32100-0-00000-72100-73100-0	\$0.00	\$4,327.00	\$4,327.00
010-32150-0-00000-72100-73100-0	\$0.00	\$254.00	\$254.00
010-42010-0-00000-72100-73100-0	\$66.00	\$112.27	\$178.27
010-60100-0-00000-72100-73100-0	\$3,086.00	\$1,797.00	\$4,883.00
<b>Total Expenditures</b>	<b>Total:</b>	<b>(\$7,904.00)</b>	<b>(\$7,904.00)</b>
		\$1,146,313.30	\$1,875,955.36

## Budget Revision Report

BGR030  
maryannh  
8/17/2020  
1:23:45PM

Control Number: 81748223

Account Classification  
Approved / Revised

Change Amount Proposed Budget

Budgeted Unappropriated Fund Balance before this adjustment:

\$2,858,844.25

Total Adjustment to Unappropriated Fund Balance:

\$589,727.30

Budgeted Unappropriated Fund Balance after this adjustment:

\$3,448,571.55



## Budget Revision Report

Control Number: 81748223

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Fund: 1300 Cafeteria Special Revenue Fund			
Expenditures			
Employee Benefits			
130-53100-0-00000-37000-32020-0	\$33,376.00	(\$2,000.00)	\$31,376.00
<b>Total Expenditures</b>	<b>Total:</b>	<b>Total:</b>	<b>Total:</b>
	\$33,376.00	(\$2,000.00)	\$31,376.00
	\$33,376.00	(\$2,000.00)	\$31,376.00
<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>			
<b>Total Adjustment to Unappropriated Fund Balance:</b>		<b>\$278,985.39</b>	
<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>		<b>\$2,000.00</b>	
		<b>\$280,985.39</b>	

# Budget Revision Report

BGR030 8/17/2020  
maryannh 1:23:45PM

Control Number: 81748223

Account Classification Approved / Revised

Change Amount Proposed Budget

At a meeting of the school board on \_\_\_\_\_, the board approved the above budget account lines change to those amounts indicated in the proposed budget column.

Authorized by: \_\_\_\_\_  
(County Office Use Only)  
Updated at County Office on \_\_\_\_/\_\_\_\_/\_\_\_\_ by \_\_\_\_\_

**6. ADMINISTRATIVE: Action items:**

**6.3** Approval of Annual Financial Report and Appropriations Limit-(GANN) Resolution #2020-2021-03



# TIPTON ELEMENTARY SCHOOL

370 N. Evans Road • P.O. Box 787 • Tipton, CA 93272  
559-752-4213 • FAX: 559-752-1231

Stacey Bettencourt  
Superintendent/ Principal

Cherie Solian, Ed.D  
Principal

Maryann Henry  
Business Manager

Fausto Martin  
MOT Director

Connie Sanchez  
Cafeteria Manager

**Tiger Pride!**

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09/08/2020

## Gann Limit

### BACKGROUND

A limit on the amount of tax money that state and local governments, including school districts, can legally spend. In November 1979, California voters approved the late Paul Gann's Proposition 4, which is called the Gann Limit.

In November of 1979, the voters approved Proposition 4, an initiative that added Article XIII B to the California Constitution. This constitutional amendment, popularly known as the Gann initiative, placed limits on the growth of expenditures for publicly funded programs. In 1980, legislation was enacted to implement the limits on government appropriations established by Proposition 4. Adding Division 9 of Title 1, beginning with Section 7900, of the Government Code, this legislation specified the calculation of state and local government appropriation limits and appropriations subject to limitation. These limits were to take effect beginning with the 1980-81 fiscal year. The sections added by the constitutional and statutory amendments explain and define the appropriations limit and appropriations subject to limitation as they apply to state and local government and require that each entity of government formally "adopt" its appropriations limit for a given fiscal year.

#### **Board Members**

Greg Rice	Iva Sousa	John Cardoza Cunha	Shelley Heeger	Fernando
President	Clerk	Trustee	Trustee	Trustee

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

In the Matter of Establishing an Estimated  
Appropriations Limit for the 2020-2021 Fiscal  
Year and an Actual Appropriations Limit for  
the 2019-2020 Fiscal Year

RESOLUTION NO. 2020-2021-03

GANN RESOLUTION

RECITALS

1. In November of 1979, the California electorate adopted Proposition 4, commonly called the "Gann Initiative," which added Article XIII B to the California Constitution.
2. The provisions of that Article establish maximum appropriation limits, commonly called "Gann Limits," for public agencies, including school districts.
3. Section 7900 et seq. of the Government Code require this board to establish annually, by resolution at a regular or special meeting, the appropriations limit for the District.
4. Government Code section 7902.1 authorizes this board to increase the District's appropriations limit to an amount equal to its proceeds of taxes.
5. Education Code section 42132 requires that the governing board of each school district annually adopt such resolution by September 15<sup>th</sup>.
6. Education Code section 42132 requires that all documentation used in the identification of the appropriations limit shall be made available to the public at the meeting at which this resolution is adopted.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The above recitals are true and correct.
2. This board hereby establishes and adopts for the 2020-2021 fiscal year an estimated appropriations limit in the amount of \$ 4,240,584.98, and for the 2019-2020 fiscal year identifies the actual appropriations limit of \$ 4,088,098.89.
3. Said appropriations limits have been calculated and determined in accordance with all applicable statutes and constitutional provisions and do not exceed the limitations imposed by Proposition 4.

4. In the event this board increases the appropriations limit, it shall notify the Director of Finance of the change within 45 days, as required by Government Code section 7902.1.

THE FOREGOING RESOLUTION was adopted upon motion by Trustee \_\_\_\_\_, seconded by Trustee \_\_\_\_\_, at a regular/special meeting held on September 8, 2020, by the following vote:

*List Board Members Names Below:*

AYES:	
NOES:	
ABSENT:	
ABSTAIN:	

I, Stacey Bettencourt, 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 8<sup>th</sup> day of September, 2020.

Dated 09/08/2020

\_\_\_\_\_  
Secretary, Board of Trustees

Distribute as follows:

Copy to: Shelly DiCenzo, Business Services  
Tulare County Office of Education  
shellyd@tcoe.org

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2018-19 Actual</b>			<b>2019-20 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,977,510.38		3,977,510.38			4,088,098.89
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	527.87		527.87			522.41
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2018-19</b>			<b>Adjustments to 2019-20</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2019-20 P2 Report</b>			<b>2020-21 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	522.41		522.41	522.41		522.41
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			522.41			522.41
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2019-20 Actual</b>			<b>2020-21 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	5,548.69		5,548.69	0.00		0.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	669,140.68		669,140.68	725,503.00		725,503.00
5. Unsecured Roll Taxes (Object 8042)	46,089.39		46,089.39	0.00		0.00
6. Prior Years' Taxes (Object 8043)	13,101.71		13,101.71	0.00		0.00
7. Supplemental Taxes (Object 8044)	12,876.01		12,876.01	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,486.63		4,486.63	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,857.00		1,857.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	753,100.11	0.00	753,100.11	725,503.00	0.00	725,503.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	753,100.11	0.00	753,100.11	725,503.00	0.00	725,503.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			44,092.34			54,785.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			44,092.34			54,785.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	5,289,840.00		5,289,840.00	4,787,817.00		4,787,817.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	5,289,840.00	0.00	5,289,840.00	4,787,817.00	0.00	4,787,817.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,340,632.01		7,340,632.01	6,693,610.54		6,693,610.54
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	153,127.38		153,127.38	30,000.00		30,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
	2019-20 Actual			2020-21 Budget		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,977,510.38			4,088,098.89
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by {A2 plus A7}) (Round to four decimal places)			0.9897			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,088,098.89			4,240,584.98
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			753,100.11			725,503.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			62,689.20			62,689.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			3,379,091.12			3,569,866.98
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,379,091.12			3,569,866.98
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			88,034.95			19,338.03
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			841,135.06			744,841.03
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			3,291,056.17			3,550,528.95
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			841,135.06			
b. State Subventions (Line D8)			3,291,056.17			
c. Less: Excluded Appropriations (Line C23)			44,092.34			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,088,098.89			





**6. ADMINISTRATIVE: Action items:**

**6.4** Agency Agreement with Tulare County  
Superintendent of Schools and Tipton Elementary  
for 2020-2021 for Supportive Services

**TULARE COUNTY SUPERINTENDENT OF SCHOOLS**  
**AND**  
**Tipton Elementary School District**  
**2020-2021**

**TULARE COUNTY COOPERATIVE FOR SCHOOL IMPROVEMENT**

This agreement is entered into between the Tulare County Superintendent of Schools, referred to as SUPERINTENDENT, and **Tipton Elementary School District**, referred to as DISTRICT. SUPERINTENDENT and DISTRICT mutually agree as follows:

- A. TERM:** This agreement shall be effective **July 1, 2020 – June 30, 2021**.
- B. COST OF SERVICES:** DISTRICT will reimburse SUPERINTENDENT up to **5 percent, not to exceed \$5,000**, of the final entitlement for the 2020-21 Consolidated Application (Con-App) Programs, excluding carryover.
- C. METHOD OF PAYMENT:** SUPERINTENDENT will initiate a transfer of funds from DISTRICT to SUPERINTENDENT in June 2021 for the cost of services as stated above.
- D. SERVICES:** The services for Tulare County Cooperative for School Improvement are described below.

**SUPERINTENDENT AGREES TO:**

- (1) Assist DISTRICT with the preparation, amendment, and submission of the Con-App.
- (2) Disseminate information for the successful operation of Con-App programs.
- (3) Assist DISTRICT with on-site program reviews in accordance with rules, regulations, and provisions for Con-App programs.
- (4) Provide assistance to remediate compliance discrepancies related to Con-App programs.
- (5) Assist DISTRICT with accounting of Con-App program activity in accordance with project year accounting outlined in Procedure 315 of the California School Accounting Manual (CSAM) and in accordance with Generally Accepted Accounting Principles (GAAP).
- (6) Assist district with fiscal year-end close-out of Con-App programs by project year.
- (7) Will comply with all laws, rules and regulations applicable to such work.
- (8) SUPERINTENDENT acknowledges that the services provided by its employees may involve limited contact with students and, as such, each employee will have background checks pursuant to the Education Code.

**DISTRICT AGREES TO:**

- (1) Reimburse SUPERINTENDENT up to 5 percent, not to exceed \$5,000, of the district's final entitlement for the Con-App Programs, excluding carryover.
- (2) Provide information requested that is needed to complete the Con-App by specific dates.
- (3) Allow access to fiscal data via SACS.
- (4) Adhere to State and Federal programs' requirements.
- (5) Maintain accountability for equipment, facilities, and materials purchased with Con-App funds. Label all equipment purchased with categorical funds as required for audit purposes.
- (6) Remediate audit exceptions based on auditor's findings and recommendations.
- (7) Present budget revisions to the School Site Council and governing Board for adoption.
- (8) Comply with spending regulations, maintain internal controls, and monitor program expenditures to ensure funds are within the funding cycle.

- (9) Review district's planning documents annually for compliance with categorical program requirements and alignment with LCAP goals.
- (10) Maintain CALPADS enrollment data for all subgroups, especially for EL and low-income students.
- (11) Maintain Con-App accounting records in accordance with project year accounting outlined in Procedure 315 of CSAM and in accordance GAAP.

**E. TERMINATION:** Either party may terminate this Agreement without cause by giving thirty (30) calendar days advance written notice to the other party.

**F. INDEMNIFICATION:** **SUPERINTENDENT** and **DISTRICT** shall hold each other harmless, defend and indemnify their respective agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of **SUPERINTENDENT** or **DISTRICT** or their agents, officers and employees under this Agreement. This indemnification shall be provided by each party to the other party regarding its own activities undertaken pursuant to this Agreement, or as a result of the relationship thereby created, including any claims that may be made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of this Agreement, or any claims made against either party alleging civil rights violations by such party under Government Code section 12920 et seq. (California Fair Employment and Housing Act). This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.

**THE PARTIES**, having read and considered the above provisions, indicate their agreement by their authorized signatures below.

**DISTRICT**

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

**SUPERINTENDENT**

Tim A. Hire  
 Tulare County Superintendent of Schools  
 Tulare County Office of Education  
 P.O. Box 5091  
 Visalia CA 93278-5091

Signature 

Signature \_\_\_\_\_

Date 8/18/2020

Date \_\_\_\_\_

Please return to: Tyger Bates  
 Tulare County Office of Education  
 Leadership Support Services Department  
 P.O. Box 5091  
 Visalia, CA 93278-5091

Contacts:  
 Co-Op Director: Samantha Tate, (559) 302-3638 ext. 3111, samantha.tate@tcoe.org  
 Co-Op Support: Yesenia Tadeo, (559) 302-3639 ext. 3112, yesenia.tadeo@tcoe.org

Account: 010-05000-0-000000-000000-86890-0-0-9660 (100%)

**6. ADMINISTRATIVE: Action items:**

**6.5 Distance Learning Bell Schedule**

**Distance Learning Minimum Day  
Bell Schedule  
2020-2021**

Class Level	Activity	Bell	Instruction Minutes	Non-instructional Minutes
Kindergarten	Class Time	08:10-09:10	60	
	Recess	09:10-09:30		20
	Class Time	09:30-11:00	90	
	Lunch/recess	11:00-11:30		30
	Class time	11:30-12:00	30	
	Dismiss	12:00		
	Total instructional minutes			180
1 <sup>st</sup>	Class time	08:10-09:10	60	
	Recess	09:10-09:30		20
	Class time	09:30-11:15	105	
	Lunch	11:15- 11:45		30
	Class time	11:45 – 12:50	65	
	Dismiss	12:50		
	Total instructional minutes			230
2 <sup>nd</sup>	Class time	08:10-09:50	100	
	Recess	09:50-10:10		20
	Class time	10:10-11:40	90	
	Lunch	11:40- 12:10		30
	Class time	12:10– 12:50	40	
	Dismiss	12:50		
	Total instructional minutes			230
3 <sup>rd</sup>	Class time	08:10-09:50	100	
	Recess	09:50-10:10		20
	Class time	10:10-11:40	90	
	Lunch	11:40- 12:10		30
	Class time	12:10– 12:50	40	
	Dismiss	12:50		
	Total instructional minutes			230

4<sup>th</sup>

Class time	08:10-09:50	100	
Recess	09:50-10:10		20
Class time	10:10-11:40	90	
Lunch	11:40- 12:10		30
Class time	12:10– 1:10	60	
Dismiss	1:10		
Total instructional minutes		250	

5<sup>th</sup>

Class time	08:10-09:50	100	
Recess	09:50-10:10		20
Class time	10:10-11:40	90	
Lunch	11:40- 12:10		30
Class time	12:10– 1:10	60	
Dismiss	1:10		
Total instructional minutes		250	

6<sup>th</sup>-8<sup>th</sup>

Block 1	08:10-09:00	50	
Block 2	09:00-9:50	50	
Recess	09:50-10:10		20
Block 3	10:10-11:00	50	
Block 4	11:00-11:50	50	
Lunch	11:50-12:20		30
Block 5	12:20-1:10	50	
Dismiss	01:10		
Total instructional minutes		250	

**6. ADMINISTRATIVE: Action items:**

- 6.6** Discussion and Approval of Tentative Agreement between CSEA and its Tipton Chapter No. 765 Agreement with Tipton Elementary School District



**Tentative Agreement between  
TIPTON ELEMENTARY SCHOOL DISTRICT, and  
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION and its  
TIPTON CHAPTER #765  
Reopener 2020-2021**

**ARTICLE 8: HEALTH BENEFITS**

8.3 During the 2020-2021 school year, the District will pay \$1,455.48/month per bargaining Unit member for Health and Welfare Benefits, totaling \$17,465.76 per year.

For Association:

Virginia Almeida

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

For District:

Stacey Bettenourt

\_\_\_\_\_

\_\_\_\_\_

**6. ADMINISTRATIVE: Action items:**

**6.7** CSEA Public Disclosure for the 2020-2021 School Year

**Summary of Salary Settlement Agreement  
With the**

**Tipton Elementary**

**School District**

**COPY**

**Section 1: AGREEMENT**

Document **Preliminary / Final Approved**  
(circle one)

Name of Bargaining/Represented Unit **CSEA**

The proposed agreement covers the period beginning **7/1/2020** and ending **6/30/2021** and

will be acted upon by the Governing Board at its meeting on **9/8/2020**

Select the type of employee represented **2. Classified Salaries**

Report Version 2014.1  
\\tipton-storage\homes\Administration\mhenry\SALARY DISCLOSURES\Tipton

TO THE GOVERNING BOARD AND THE COUNTY SUPERINTENDENT OF SCHOOLS: In compliance with the Public Disclosure requirements of AB-1200 (Statutes 1991, Chapter 1213) as well as the Salary Settlement Notification requirements of SB-1677 when Teachers Salary/Benefit Negotiations are finalized after the final budget is adopted.

**PUBLIC DISCLOSURE**

The agreement was publicly disclosed on : **9/3/2020**  
Date

The agreement was [ posted at / advertised in ] : **Lounge/Sept. 8, 2020 Board Agenda**  
Location / Newspaper (circle one) Details of Distribution

**GENERAL**

**Section 2: STATUS OF BARGAINING UNIT AGREEMENTS**

If this Public Disclosure is **NOT** applicable to all of the District's bargaining units, indicate the current status.

Certificated	(Select One)	<b>Settled</b>	# of Employees Represented
Classified	(Select One)		<b>10</b>

**Section 3: PROPOSED CHANGE IN COMPENSATION**

Compensation	Costs prior to Proposed Agreement	Fiscal Impact of Proposed Agreement		
		Current Year Increase/Decrease 2020-21	Year 2 Increase/Decrease 2021-22	Year 3 Increase/Decrease 2022-23
1 <b>Salary Schedule</b>	\$ -	\$0.00	\$0.00	\$0.00
<b>% Increase</b>		0.00% %	0.00% %	0.00% %
<b>Step and Column</b>		\$0.00	\$0.00	\$0.00
		0.00% %	0.00% %	0.00% %
2 <b>Other Compensation</b>	\$0.00	\$0.00	\$0.00	\$0.00
Stipends, Bonuses, Longevity		0.00% %	0.00% %	0.00% %
Overtime, Differential, etc				
<b>Description of other compensation</b>				
3 <b>Statutory Benefits</b> STRS, PERS, FICA, WC, UI, Medicare	\$0.00	\$0.00	\$0.00	\$0.00
		0.00% %	0.00% %	0.00% %
4 <b>Health/Welfare Plans</b>	\$173,607.60	\$840.00	\$0.00	\$0.00
		0.48% %	0.00% %	0.00% %
5 <b>Total Compensation, Add</b> Items 1 thru 4 to equal 5	\$ 173,607.60	\$840.00	\$0.00	\$0.00
		0.48% %	0.00% %	0.00% %
6 <b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	<b>10.00</b>			
7 <b>Total Compensation Cost for Average Employee</b>	\$17,360.76	\$84.00	\$0.00	\$0.00
		0.48% %	0.00% %	0.00% %

**Section 4: EXPLANATIONS REGARDING PROPOSAL**

Please include an explanation for all questions.

**1 Provide a brief narrative of the proposed agreement, including but not limited to:**

Proposed changes in compensation, step and column, COLA, health & welfare, include effective dates.

District has agreed to cover additional cost for health and welfare for 2020-21 in which us cost of \$84 per employee. Total cost for district is 840.00  
This only impacts 10 FT employees as those are the only rates increased.

This has been included in the adopted 20/21 budget.

**2 Were any additional steps, columns, or ranges added to the schedules? (If yes, explain)**

No

**3 Explain Non-Compensation Items. Ie. Class Size changes, Staff Development Days, Teacher Prep Time, etc.**

No

**4 Explain specific impact (positive or negative) on instructional and support programs to accommodate the settlement? Include staff reductions or increases, elimination or addition of services or programs.**

No

**5 Describe contingency language included in the agreement.**

No

**6 Are there any major provisions that do not directly affect the district's costs such as binding arbitration, grievance procedures, etc.?**

None

**7 What is the Source of Funding for Proposed Agreement in Current Year?**

Unrestricted , Restricted

**8 If multi-year agreement, what is the source of funding, including assumptions used, to fund the obligations in future years?**

Single year



**Section 6: IMPACT ON CURRENT YEAR**

Tipton Elementary School District

General Fund	Latest Brd Apprvd Budget	Settlement Costs Agreement Adjustments	Previously Budgeted	Other Budget Adjustments	New Projected Budget
<b>OPERATING REVENUES</b>					
LCFF/Revenue Sources (8010-8099)	\$5,503,320	\$0	\$0	\$0	\$5,503,320
Federal Revenues	\$529,768	\$0	\$0	\$0	\$529,768
Other State Revenues	\$497,408	\$0	\$0	\$0	\$497,408
Other Local Revenues	\$163,115	\$0	\$0	\$0	\$163,115
<b>TOTAL</b>	<b>\$6,693,611</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,693,611</b>
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$2,422,094	\$0	\$0	\$0	\$2,422,094
Classified Salaries	\$1,037,911	\$0	\$0	\$0	\$1,037,911
Employee Benefits	\$1,943,602	\$840	\$0	\$0	\$1,944,442
Books and Supplies	\$711,829	\$0	\$0	\$0	\$711,829
Services, Other Operating Expenses	\$811,532	\$0	\$0	\$0	\$811,532
Capital Outlay	\$26,935	\$0	\$0	\$0	\$26,935
Other Outgo	\$209,209	\$0	\$0	\$0	\$209,209
Direct/Indirect Support Costs	-\$9,116	\$0	\$0	\$0	-\$9,116
<b>TOTAL</b>	<b>\$7,153,996</b>	<b>\$840</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,154,836</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>-\$460,386</b>	<b>-\$840</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$461,226</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0	\$0	\$0	\$0	\$0
Transfers <Out>	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Other <Uses>	\$0	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	<b>-\$460,386</b>	<b>-\$840</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$461,226</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$3,767,738				\$3,767,738
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$3,767,738				\$3,767,738
Ending Fund Balance	\$3,307,352	-\$840	\$0	\$0	\$3,306,512
<b>COMPONENTS OF ENDING BALANCE:</b>					
a. Nonspendable	\$0				\$0
b. Restricted	\$0				\$0
c. Committed	\$0				\$0
1. Stabilization Arrangements	\$0				\$0
2. Other Commitments	\$0				\$0
d. Assigned	\$0				\$0
e. Unassigned/Unappropriated	\$0				\$0
1. Reserve for Economic Uncertainties	\$0				\$0
2. Unassigned/Unappropriated	\$3,307,352				\$0
f. Total Components of Ending Fund Balance	\$3,307,352				\$3,306,512
(Line f must agree with Ending Fund Balance)					\$3,306,512

**Section 7: IMPACT ON CURRENT YEAR UNRESTRICTED RESERVES**

**1. State Reserve Standard**

Total Expenditures, Transfers Out and Uses	\$	7,154,836
State Standard Minimum Reserve Percentage		4%
State Standard Minimum Reserve Amount	\$	286,160

**2. Budgeted Unrestricted Reserved**

1. General Fund Budgeted Unrestricted Reserved for Economic Uncertainties (9789)	\$	0
2. General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$	2,696,997
3. Special Reserve Fund (17) Budgeted Designated for Economic Uncertainties & Undesignated Ending Fund Balance	\$	
Total District Budgeted Unrestricted Reserves ( sum lines 1 - 3 )	\$	2,696,997

3. Do unrestricted reserves meet the state standard minimum reserve amount?

Yes  No





**Section 9: MULTI-YEAR PROJECTION - GENERAL FUND**

Tipton Elementary School District

General Fund	2020-21 Projected Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
<b>Latest prepared Form MYP - ATTACH TO DISCLOSURE</b>					
Date Prepared	6/2/2020				
It Includes this Settlement	NO				
Fund 01 Expenditures and Other Financing Uses	\$7,153,996		\$7,094,236		\$7,334,754
Total Available Reserves	\$2,459,948		\$2,078,211		\$1,485,614
<b>IMPACT OF AGREEMENT ON AVAILABLE RESERVES</b>	(\$496)		\$0		\$0
<b>OTHER ADJUSTMENTS TO AVAILABLE RESERVES</b>					
<b>ESTIMATED RESERVES AFTER SETTLEMENT</b>	\$2,459,453		\$2,078,211		\$1,485,614

<b>MINIUMUM RESERVE LEVEL</b>					
Minimum Required Percent	4%				
Required Amount per Form MYP Attached	286,160		283,769		293,390
Required Amount after Settlement	286,180		283,769		293,390
Over (Under) Required Reserves	2,173,273		1,794,442		1,192,224
Reserve Requirement Met?	Yes		Yes		Yes

**Section 3 :Proposed Change in Compensation**

Compensation	Costs prior to Proposed Agreement	Fiscal Impact of Proposed Agreement		
		Current Year Increase/Decrease 2020-21	Year 2 Increase/Decrease 2021-22	Year 3 Increase/Decrease 2022-23
<b>1 Salary Schedule</b>		\$0.00	\$0.00	\$0.00
% Increase				
Step and Column		\$0.00	\$0.00	\$0.00
<b>2 Other Compensation</b>		\$0.00	\$0.00	\$0.00
Stipends, Bonuses, Longevity Overtime, Differential, etc				
Description of other compensation				
<b>3 Statutory Benefits</b> STRS, PERS, FICA, WC, UI, Medicare		\$0.00	\$0.00	\$0.00
<b>4 Health/Welfare Plans</b>	\$102,428.48	\$495.60	\$0.00	\$0.00
<b>5 Total Compensation, Add</b> Items 1 thru 4 to equal 5	\$ 102,428.48	\$495.60	\$0.00	\$0.00
		0.48%	0.00%	0.00%

**Section 6: IMPACT ON CURRENT YEAR**

General Fund - Unrestricted	Latest Brd Apprvd Budget	Settlement Costs Agreement Adjustments	<Previously> Budgeted	Other Budget Adjustments	New Projected Budget
<b>OPERATING REVENUES</b>					
LCFF/Revenue Sources (8010-8099)	\$5,503,320				\$5,503,320
Federal Revenues	\$0				\$0
Other State Revenues	\$100,167				\$100,167
Other Local Revenues	\$45,000				\$45,000
<b>TOTAL</b>	\$5,648,487		\$0	\$0	\$5,648,487
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$2,369,240	\$0			\$2,369,240
Classified Salaries	\$612,649	\$0			\$612,649
Employee Benefits	\$1,479,132	\$496			\$1,479,628
Books and Supplies	\$416,966				\$416,966
Services, Other Operating Expenses	\$520,064				\$520,064
Capital Outlay	\$18,000				\$18,000
Other Outgo	\$31,625				\$31,625
Direct/Indirect Support Costs	-\$25,426				-\$25,426
<b>TOTAL</b>	\$5,422,250	\$496	\$0	\$0	\$5,422,746
<b>OPERATING SURPLUS (DEFICIT)</b>	\$226,237	-\$496	\$0	\$0	\$225,741
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0				\$0
Transfers <Out>	\$0				\$0
Other Sources	\$0				\$0
Other <Uses>	\$0				\$0
Contributions	-\$683,623				-\$683,623
<b>TOTAL</b>	-\$683,623	\$0	\$0	\$0	-\$683,623
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	-\$457,386	-\$496	\$0	\$0	-\$457,881
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$3,154,878				\$3,154,878
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$3,154,878				\$3,154,878
Ending Fund Balance	\$2,697,493	-\$496	\$0	\$0	\$2,696,997
<b>COMPONENTS OF ENDING BALANCE:</b>					
a. Nonspendable					
b. Restricted					
c. Committed					
1. Stabilization Arrangements					
2. Other Commitments					
d. Assigned					
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties					
2. Unassigned/Unappropriated	\$2,697,493				\$2,696,997
f. Total Components of Ending Fund Balance (Line f must agree with Ending Fund Balance)	\$2,697,493				\$2,696,997



Section 3 :Proposed Change in Compensation		Fiscal Impact of Proposed Agreement		
Compensation	Costs prior to Proposed Agreement	Current Year	Year 2	Year 3
		Increase/Decrease 2020-21	Increase/Decrease 2021-22	Increase/Decrease 2022-23
1 Salary Schedule		\$0.00	\$0.00	\$0.00
% Increase		0.00% %	0.00% %	0.00% %
		\$0.00	\$0.00	\$0.00
Step and Column		0.00% %	0.00% %	0.00% %
2 Other Compensation Stipends, Bonuses, Longevity Overtime, Differential, etc		\$0.00	\$0.00	\$0.00
		0.00% %	0.00% %	0.00% %
Description of other compensation				
3 Statutory Benefits STRS, PERS, FICA,WC,UI, Medicare		\$0.00	\$0.00	\$0.00
		0.00% %	0.00% %	0.00% %
4 Health/Welfare Plans	\$71,179.12	\$344.40	\$0.00	\$0.00
		0.48% %	0.00% %	0.00% %
5 Total Compensation, Add Items 1 thru 4 to equal 5	\$ 71,179.12	\$344.40	\$0.00	\$0.00
		0.48% %	0.00% %	0.00% %

Section 6: IMPACT ON CURRENT YEAR					
General Fund - Restricted	Latest Brd Apprvd Budget	Settlement Costs Agreement Adjustments	Previously Budgeted	Other Budget Adjustments	New Projected Budget
<b>OPERATING REVENUES</b>					
LCFF/Revenue Sources (8010-8099)	\$0				\$0
Federal Revenues	\$529,768				\$529,768
Other State Revenues	\$397,241				\$397,241
Other Local Revenues	\$118,115				\$118,115
<b>TOTAL</b>	<b>\$1,045,124</b>		<b>\$0</b>	<b>\$0</b>	<b>\$1,045,124</b>
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$52,854	\$0			\$52,854
Classified Salaries	\$425,262	\$0			\$425,262
Employee Benefits	\$464,470	\$344			\$464,814
Books and Supplies	\$294,864				\$294,864
Services, Other Operating Expenses	\$291,468				\$291,468
Capital Outlay	\$8,935				\$8,935
Other Outgo	\$177,584				\$177,584
Direct/Indirect Support Costs	\$16,310				\$16,310
<b>TOTAL</b>	<b>\$1,731,746</b>	<b>\$344</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,732,091</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>-\$686,623</b>	<b>-\$344</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$686,967</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0				\$0
Transfers <Out>	\$0				\$0
Other Sources	\$0				\$0
Other <Uses>	\$0				\$0
Contributions	\$683,623				\$683,623
<b>TOTAL</b>	<b>\$683,623</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$683,623</b>
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	<b>-\$3,000</b>	<b>-\$344</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,344</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$612,859				\$612,859
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$612,859				\$612,859
Ending Fund Balance	\$609,859	-\$344	\$0	\$0	\$609,515
<b>COMPONENTS OF ENDING BALANCE:</b>					
a. Nonspendable					
b. Restricted					
c. Committed					
1. Stabilization Arrangements					
2. Other Commitments					
d. Assigned					
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties					
2. Unassigned/Unappropriated	\$609,859				\$609,515
f. Total Components of Ending Fund Balance (Line f must agree with Ending Fund Balance)	\$609,859				\$609,515



Section 3 :Proposed Change in Compensation		Fiscal Impact of Proposed Agreement		
Compensation	Costs prior to Proposed Agreement	Current Year	Year 2	Year 3
		Increase/Decrease 2020-21	Increase/Decrease 2021-22	Increase/Decrease 2022-23
1 Salary Schedule		\$0.00	\$0.00	\$0.00
% Increase		0.00% %	0.00% %	0.00% %
		\$0.00	\$0.00	\$0.00
Step and Column		0.00% %	0.00% %	0.00% %
2 Other Compensation		\$0.00	\$0.00	\$0.00
Stipends, Bonuses, Longevity Overtime, Differential, etc		0.00% %	0.00% %	0.00% %
Description of other compensation				
3 Statutory Benefits STRS, PERS, FICA,WC,UI, Medicare		\$0.00	\$0.00	\$0.00
		0.00% %	0.00% %	0.00% %
4 Health/Welfare Plans		\$0.00	\$0.00	\$0.00
		0.48% %	0.00% %	0.00% %
5 Total Compensation, Add Items 1 thru 4 to equal 5	\$ -	\$0.00	\$0.00	\$0.00
		#DIV/0! %	#DIV/0! %	#DIV/0! %

Section 6: IMPACT ON CURRENT YEAR					
Cafeteria Fund	Latest Brd Apprvd Budget	Settlement Costs Agreement Adjustments	Previously Budgeted	Other Budget Adjustments	New Projected Budget
<b>OPERATING REVENUES</b>					
LCFF/Revenue Limit Sources (8010-8099)	\$0				\$0
Federal Revenues	\$395,000				\$395,000
Other State Revenues	\$35,000				\$35,000
Other Local Revenues	\$14,500				\$14,500
<b>TOTAL</b>	<b>\$444,500</b>		\$0	\$0	<b>\$444,500</b>
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$0	\$0			\$0
Classified Salaries	\$147,161	\$0			\$147,161
Employee Benefits	\$72,920	\$0			\$72,920
Books and Supplies	\$222,500				\$222,500
Services, Other Operating Expenses	\$20,000				\$20,000
Capital Outlay	\$10,000				\$10,000
Other Outgo	\$0				\$0
Direct/Indirect Support Costs	\$9,116				\$9,116
<b>TOTAL</b>	<b>\$481,697</b>	\$0	\$0	\$0	<b>\$481,697</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>-\$37,197</b>	\$0	\$0	\$0	<b>-\$37,197</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0				\$0
Transfers <Out>	\$0				\$0
Other Sources	\$0				\$0
Other <Uses>	\$0				\$0
Contributions	\$0				\$0
<b>TOTAL</b>	<b>\$0</b>	\$0	\$0	\$0	<b>\$0</b>
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	<b>-\$37,197</b>	\$0	\$0	\$0	<b>-\$37,197</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$363,787				\$363,787
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$363,787				\$363,787
Ending Fund Balance	\$326,590	\$0	\$0	\$0	\$326,590
<b>COMPONENTS OF ENDING BALANCE:</b>					
Reserve for:					
Revolving Cash					
Stores					
Other Reserves					
Designations					
Economic Uncertainties	\$326,590				\$326,590
Other Designations					
Undesignated/Unappropriated	\$0				\$0





Indx	Fund	Restricted	ObjectMajor	ObjectGroup	RevTot
0100RA02	0100	R	A. Revenues	02) Federal Revenues	\$529,768.00
0100RA03	0100	R	A. Revenues	03) Other State Revenues	\$397,240.54
0100RA04	0100	R	A. Revenues	04) Other Local Revenues	\$118,115.00
0100RB01	0100	R	B. Expenditures	01) Certificated Salaries	\$52,854.00
0100RB02	0100	R	B. Expenditures	02) Classified Salaries	\$425,262.00
0100RB03	0100	R	B. Expenditures	03) Employee Benefits	\$464,469.76
0100RB04	0100	R	B. Expenditures	04) Books and Supplies	\$294,863.54
0100RB05	0100	R	B. Expenditures	05) Services, Other Operating Expenses	\$291,468.00
0100RB06	0100	R	B. Expenditures	06) Capital Outlay	\$8,935.00
0100RB07	0100	R	B. Expenditures	07) Other Outgo	\$177,584.00
0100RB08	0100	R	B. Expenditures	08) Direct Support/Indirect Costs	\$16,310.00
0100RD05	0100	R	D. Other Financing Sources/Uses	05) Contributions	\$683,622.76
0100RI01	0100	R	I. Components of Ending Fund Balance	01) Beginning Fund Balance	\$612,859.47
0100UA01	0100	U	A. Revenues	01) LCFF Sources	\$5,503,320.00
0100UA03	0100	U	A. Revenues	03) Other State Revenues	\$100,167.00
0100UA04	0100	U	A. Revenues	04) Other Local Revenues	\$45,000.00
0100UB01	0100	U	B. Expenditures	01) Certificated Salaries	\$2,369,240.00
0100UB02	0100	U	B. Expenditures	02) Classified Salaries	\$612,649.00
0100UB03	0100	U	B. Expenditures	03) Employee Benefits	\$1,479,132.00
0100UB04	0100	U	B. Expenditures	04) Books and Supplies	\$416,965.71
0100UB05	0100	U	B. Expenditures	05) Services, Other Operating Expenses	\$520,064.29
0100UB06	0100	U	B. Expenditures	06) Capital Outlay	\$18,000.00
0100UB07	0100	U	B. Expenditures	07) Other Outgo	\$31,625.00
0100UB08	0100	U	B. Expenditures	08) Direct Support/Indirect Costs	-\$25,426.00
0100UD05	0100	U	D. Other Financing Sources/Uses	05) Contributions	-\$683,622.76
0100UI01	0100	U	I. Components of Ending Fund Balance	01) Beginning Fund Balance	\$3,154,878.48
1300BA02	1300	B	A. Revenues	02) Federal Revenues	\$395,000.00
1300BA03	1300	B	A. Revenues	03) Other State Revenues	\$35,000.00
1300BA04	1300	B	A. Revenues	04) Other Local Revenues	\$14,500.00
1300BB02	1300	B	B. Expenditures	02) Classified Salaries	\$147,161.00
1300BB03	1300	B	B. Expenditures	03) Employee Benefits	\$72,920.00
1300BB04	1300	B	B. Expenditures	04) Books and Supplies	\$222,500.00
1300BB05	1300	B	B. Expenditures	05) Services, Other Operating Expenses	\$20,000.00
1300BB06	1300	B	B. Expenditures	06) Capital Outlay	\$10,000.00
1300BB08	1300	B	B. Expenditures	08) Direct Support/Indirect Costs	\$9,116.00
1300BI01	1300	B	I. Components of Ending Fund Balance	01) Beginning Fund Balance	\$363,787.41



**Detailed Instructions**  
**Salary Settlement Agreement Proposed Change in Compensation**

Once the data entry is done, the numbers will be pulled to the Summary Report

**Only enter data in the areas highlighted in green.**

**General Instructions**

- 1 This disclosure document must be prepared by all districts before a public school employer enters into a written agreement with an exclusive representative covering matters within the scope of representation.
- 2 It is not necessary to prepare and file this document for salary increases outside of such represented settlements.
- 3 Districts that have a Qualified or Negative Certification must file a Preliminary Document with the County Office of Education at least 10 working days prior to action on the agreement by the district governing board
- 4 All districts must file the final document with the County Office of Education immediately after district governing board approval of the settlement agreement
- 5 Districts must file with the County Office of Education, budget revision covering the increased costs and other changes resulting from the settlement within 45 days of governing board approval. The County Superintendent is **required** to issue a **Qualified or Negative Certification** for the district on the next interim report if such revisions have not been made.
- 6 There is no requirement to publish or advertise this disclosure. The district must make the disclosure available to the public, but this can be through the normal public meeting process (agenda item with document available)
- 7 You may need to change the EXCEL Macro Security levels to use the "Clear Worksheets" button. You can find instructions how to do this in the attached [Document](#)

**Instructions for Data Export**

Prior to inputting information into the Salary Settlement Worksheets you will need to export the financial data information.

Sign on to TCOE SACS

-General Ledger

-Financial Data Explorer

Step 1 - Extract From

Scroll down & select Salary Settlement Worksheet

Step 2 - Include/Select Data

Click on the following selections in this order:

Indx / Fund / Restricted / ObjectMajor / ObjectGroup / RevTot

Step 3 - Preview / Export

Go to records. Scroll down and select ALL. This will ensure all of your records are selected for the export.

Choose Export to Excel. This will export the records to an excel spreadsheet. You will then need to cut and paste to the DATA tab.

(Preview will display records selected.)

**Suggested Order of Completion**

**Section 1 of Summary Tab**

Enter in the following information:

School District

Indicate whether this is the Preliminary Disclosure or Final Disclosure Document approved by the board

Name of Bargaining/Represented Unit

The period the proposed agreement covers

Date of the Board Meeting in which the governing board will act

Select the type of employee group covered by the agreement

Under the Public Disclosure section, enter in the following information

Date the agreement was publicly disclosed on

Name of Newspaper or name of other source of advertising the agreement was announced in

Location of Newspaper or other advertising source

**Detailed Instructions**  
**Salary Settlement Agreement Proposed Change in Compensation**

**Section 2 of Summary Tab**

Enter in the number of employees represented  
Indicate whether the agreement is settled or pending

**Section 3 of General Fund Unrestricted & Restricted Tabs**

*These instructions should be followed for the Data Entry Tabs, GF Unrestricted, GF Restricted, FD 11, etc.  
The information will be carried forward to the Summary Tab.*

**1 Salary Schedule, including step and column.** Report only the cost of salaries excluding statutory and health/welfare benefits

Cost Prior to Proposed Agreement: Enter the total cost of salaries for the bargaining unit prior to the proposed agreement

\$: This is a calculated cell. It multiplies the Cost Prior to Proposed Agreement by the percentage for the proposed salary increase/decrease

?: Enter the percentage increase/decrease for the proposed change in salary  
*(enter this data on the GF Unrestricted tab, it will carry over to the other tabs)*

\$: This is a calculated cell. It multiplies the Cost Prior to Proposed Agreement by the percentage for a step and column increase

?: Enter the percentage increase for step and column  
*(enter this data on the GF Unrestricted tab, it will carry over to the other tabs)*

**2 Other Compensation:** Report only the cost of salaries associated with the cost of "other compensation" excluding statutory and health/welfare benefits

Cost Prior to Proposed Agreement: Enter the total cost of other compensation of the bargaining unit prior to the proposed agreement, if any.

\$: This is a calculated cell. It multiplies the Costs Prior to Proposed Agreement by the percentage for the proposed change in Other Compensation

?: Enter the percentage of increase/decrease for the proposed change in Other Compensation  
*(enter this data on the GF Unrestricted tab, it will carry over to the other tabs)*

Description: Indicate specific changes in Other Compensation for each affected year  
For example: One percent off schedule or \$200/employee

**3 Statutory Benefits.** Report only the cost of statutory benefits excluding salaries and health/welfare benefits

Cost Prior to Proposed Agreement: Enter the total cost of statutory benefits of the bargaining unit prior to the proposed agreement.

\$: This is a calculated cell. It multiplies the Costs Prior to Proposed Agreement by the percentage of the proposed change reported in Statutory Benefits

?: Enter the percentage of increase/decrease for the proposed change resulting from the change in lines 1 and 2  
*(enter this data on the GF Unrestricted tab, it will carry over to the other tabs)*

**4 Health/Welfare Benefits.** Report only the cost of health/welfare benefits excluding the cost of salaries and statutory benefits

Cost Prior to Proposed Agreement: Enter the total cost of health/welfare benefits of the bargaining unit prior to the proposed agreement

\$: Formulated cell multiplies the Costs prior to Proposed Agreement by the percentage of the proposed change in health/welfare benefits

?: Enter the percentage increase/decrease in the health/welfare benefits for the affected bargaining unit.  
*(enter this data on the GF Unrestricted tab, it will carry over to the other tabs)*

**Detailed Instructions**  
**Salary Settlement Agreement Proposed Change in Compensation**

**5 Total Compensation**

Cost Prior to Proposed Agreement: Formulated cell sums total of Lines 1 through 4

\$: Formulated cell totals lines 1-4

‰: Formulated cell divides the Total Compensation for the Current Year Increase/Decrease by the Total of Costs Prior to Proposed Agreement

**Items 6 - 7 are only in the Summary Tab:**

**6 Total Number of Represented Employees (Summary Tab):** Enter the full-time (FTE) employees for the affected bargaining unit, entry is in the Summary Tab.

**7 Total Compensation Cost for Average Employee (no entry required)**  
Cost Prior to Proposed Agreement: Formulated Cell, divides Cost Prior to Proposed Agreement, Line 5 by FTE Employees

\$: Formulated Cell divides Total Compensation, Line 5 by FTE Employees

‰: Formulated cell divides Total Compensation Cost for Average Employee, Line 8, by Cost Prior to Proposed Agreement, Line 8

**Section 4 of Summary Tab**

Answer the following questions regarding the proposal. Give as much brief detail as possible. Consider that this area explains much of what the calculations are demonstrating.

**Section 5 of Summary Tab**

Answer the following questions regarding the source of funding. Answer these questions in detail

**Section 6 of General Fund Unrestricted & Restricted Tabs**

*These instructions should be followed for the Data Entry Tabs. The information will be carried forward to the Summary Tab.*

- 1 The figures for the Latest Board Approved Budget column will be pulled in from the Data tab.
- 2 The figures for the Agreement Adjustments column will pull from the Section 3.
- 3 In the Previously Budgeted column, you will need to enter any amounts that have already been budgeted for. This is typically shown as a negative number to offset what is in the Agreement Adjustments column.
- 4 Under the Other Budget Adjustments column, key in any adjustments that might need to be made to offset changes to expenditures.
- 5 The New revised Budget column are formulated cells.
- 6 Key in data in the Components of Ending Fund Balance section.

**Section 7 of Summary Tab**

The only data needing to be keyed is the Minimum Reserve Percentage and Fund 17 available balance. All other data will pull from other cells with populated data.

**Section 8 of Summary Tab**

Input the prior year and current year LCFF Base Funding  
To calculate Base Funding, subtract Supplemental/Concentration Grant from Total Funding.

List any budget revisions that will be made to fund the cost of the settlement  
The budget revisions need to be made within 45 days.

*At the bottom of this section, signatures and date are needed by the following:*

District Superintendent  
District Chief Business Officer  
President, Governing Board

**Section 9 of Summary Tab**

Most of this information will come straight from your most current Form MYP, combined Unrestricted/Restricted section. **\*\*Include a copy of this form when submitting disclosure.** Date Prepared is the date the latest report was prepared which Form MYP comes from. It includes this settlement, is asking whether information in the disclosure is in the latest report.

Impact of Agreement on Available Reserves, this is the total Unrestricted costs of this settlement. ADD the costs of any other funds that encroach on the General Fund. Other Adjustments to Available Reserves is for any costs that were not included in the settlement/disclosure or the Form MYP and will impact the General Fund.

**Funds 11, 12 and 13 enter required data if it applies to this disclosure**

**Organizations Tab**

Provide data for all organizations you will provide copies of this disclosure to, ie. PTO, etc.



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources						
2. Federal Revenues	8010-8099	5,503,320.00	1.33%	5,576,747.00	0.00%	5,576,747.00
3. Other State Revenues	8100-8299	529,768.00	-35.69%	340,690.00	0.00%	340,690.00
4. Other Local Revenues	8300-8599	497,407.54	-1.46%	490,168.00	0.00%	490,168.00
5. Other Financing Sources	8600-8799	163,115.00	0.00%	163,115.00	0.00%	163,115.00
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,693,610.54	-1.84%	6,570,720.00	0.00%	6,570,720.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
<b>1. Certificated Salaries</b>						
a. Base Salaries				2,422,094.00		2,479,524.00
b. Step & Column Adjustment				57,430.00		58,578.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,422,094.00	2.37%	2,479,524.00	2.36%	2,538,102.00
<b>2. Classified Salaries</b>						
a. Base Salaries				1,037,911.00		1,058,669.00
b. Step & Column Adjustment				20,758.00		21,173.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,037,911.00	2.00%	1,058,669.00	2.00%	1,079,842.00
3. Employee Benefits	3000-3999	1,943,601.76	-4.59%	1,854,328.00	6.99%	1,983,923.00
4. Books and Supplies	4000-4999	711,829.25	1.73%	724,145.00	2.12%	739,496.00
5. Services and Other Operating Expenditures	5000-5999	811,532.29	-7.51%	750,571.00	2.12%	766,483.00
6. Capital Outlay	6000-6999	26,935.00	0.00%	26,935.00	0.00%	26,935.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	209,209.00	-0.01%	209,180.00	-0.04%	209,089.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,116.00)	0.00%	(9,116.00)	0.00%	(9,116.00)
<b>9. Other Financing Uses</b>						
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)		7,153,996.30	-0.84%	7,094,236.00	3.39%	7,334,754.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(460,385.76)		(523,516.00)		(764,034.00)
<b>D. FUND BALANCE</b>						
<b>1. Net Beginning Fund Balance (Form 01, line F1e)</b>						
		3,339,286.91		2,878,901.15		2,355,385.15
<b>2. Ending Fund Balance (Sum lines C and D1)</b>						
		2,878,901.15		2,355,385.15		1,591,351.15
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	416,452.77		274,673.77		103,236.77
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	286,159.85		286,159.85		286,159.85
2. Unassigned/Unappropriated	9790	2,173,788.53		1,792,051.53		1,199,454.53
f. Total Components of Ending Fund Balance		2,878,901.15		2,355,385.15		1,591,351.15
(Line D3f must agree with line D2)						



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	286,159.85		286,159.85		286,159.85
c. Unassigned/Unappropriated	9790	2,173,788.53		1,792,051.53		1,199,454.53
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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)		2,459,948.38		2,078,211.38		1,485,614.38
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		34.39%		29.29%		20.25%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, 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
<b>2. District ADA</b>						
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)						
		521.39		521.39		521.39
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		7,153,996.30		7,094,236.00		7,334,754.00
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)		7,153,996.30		7,094,236.00		7,334,754.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		286,159.85		283,769.44		293,390.16
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		286,159.85		283,769.44		293,390.16
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	529,768.00	-35.69%	340,690.00	0.00%	340,690.00
3. Other State Revenues	8300-8599	397,240.54	-1.82%	390,001.00	0.00%	390,001.00
4. Other Local Revenues	8600-8799	118,115.00	0.00%	118,115.00	0.00%	118,115.00
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	683,622.76	1.43%	693,429.00	1.46%	703,543.00
6. Total (Sum lines A1 thru A5c)		1,728,746.30	-10.79%	1,542,235.00	0.66%	1,552,349.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				52,854.00		53,911.00
b. Step & Column Adjustment				1,057.00		1,078.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,854.00	2.00%	53,911.00	2.00%	54,989.00
2. Classified Salaries						
a. Base Salaries				425,262.00		433,767.00
b. Step & Column Adjustment				8,505.00		8,675.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	425,262.00	2.00%	433,767.00	2.00%	442,442.00
3. Employee Benefits	3000-3999	464,469.76	1.63%	472,061.00	4.04%	491,116.00
4. Books and Supplies	4000-4999	294,863.54	1.73%	299,965.00	2.12%	306,324.00
5. Services and Other Operating Expenditures	5000-5999	291,468.00	-24.00%	221,510.00	2.12%	226,206.00
6. Capital Outlay	6000-6999	8,935.00	0.00%	8,935.00	0.00%	8,935.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	177,584.00	-0.02%	177,555.00	-0.05%	177,464.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	16,310.00	0.00%	16,310.00	0.00%	16,310.00
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 (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,731,746.30	-2.76%	1,684,014.00	2.36%	1,723,786.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(3,000.00)		(141,779.00)		(171,437.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		419,452.77		416,452.77		274,673.77
2. Ending Fund Balance (Sum lines C and D1)		416,452.77		274,673.77		103,236.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	416,452.77		274,673.77		103,236.77
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)		416,452.77		274,673.77		103,236.77

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
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.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCPF/Revenue Limit Sources	8010-8099	5,503,320.00	1.33%	5,576,747.00	0.00%	5,576,747.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	100,167.00	0.00%	100,167.00	0.00%	100,167.00
4. Other Local Revenues	8600-8799	45,000.00	0.00%	45,000.00	0.00%	45,000.00
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	(683,622.76)	1.43%	(693,429.00)	1.46%	(703,543.00)
6. Total (Sum lines A1 thru A5c)		4,964,864.24	1.28%	5,028,485.00	-0.20%	5,018,371.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,369,240.00		2,425,613.00
b. Step & Column Adjustment				56,373.00		57,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,369,240.00	2.38%	2,425,613.00	2.37%	2,483,113.00
2. Classified Salaries						
a. Base Salaries				612,649.00		624,902.00
b. Step & Column Adjustment				12,253.00		12,498.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	612,649.00	2.00%	624,902.00	2.00%	637,400.00
3. Employee Benefits	3000-3999	1,479,132.00	-6.55%	1,382,267.00	8.00%	1,492,807.00
4. Books and Supplies	4000-4999	416,965.71	1.73%	424,180.00	2.12%	433,172.00
5. Services and Other Operating Expenditures	5000-5999	520,064.29	1.73%	529,061.00	2.12%	540,277.00
6. Capital Outlay	6000-6999	18,000.00	0.00%	18,000.00	0.00%	18,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	31,625.00	0.00%	31,625.00	0.00%	31,625.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(25,426.00)	0.00%	(25,426.00)	0.00%	(25,426.00)
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 (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		5,422,250.00	-0.22%	5,410,222.00	3.71%	5,610,968.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(457,385.76)		(381,737.00)		(592,597.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,919,834.14		2,462,448.38		2,080,711.38
2. Ending Fund Balance (Sum lines C and D1)		2,462,448.38		2,080,711.38		1,488,114.38
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00				0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	286,159.85		286,159.85		286,159.85
2. Unassigned/Unappropriated	9790	2,173,788.53		1,792,051.53		1,199,454.53
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,462,448.38		2,080,711.38		1,488,114.38

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	286,159.85		286,159.85		286,159.85
c. Unassigned/Unappropriated	9790	2,173,788.53		1,792,051.53		1,199,454.53
(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)						
		2,459,948.38		2,078,211.38		1,485,614.38
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

**6. ADMINISTRATIVE: Action items:**

**6.8 Consolidated Application**

CONSOLIDATED APPLICATION AND REPORTING SYSTEM (CARS)

Tipton Elementary (54 72215 000000)

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## Data Entry Forms

Data collection forms that are listed below are open for editing and certification, although their deadlines may have passed. All data collection forms, whether open or closed, certified or unsubmitted, can be viewed as uneditable reports under the Reports tab.

Filter by Fiscal Year:  By Program:  By Status:

17 Editable Data Collection(s) found.

Fiscal Year 2018-19	Deadline	Status
<a href="#">Title II, Part A Fiscal Year Expenditure Report, 24 Months</a>	August 17, 2020	<i>Certified</i> sbettencourt, 8/14/2020 2:15 PM
<a href="#">Title III English Learner YTD Expenditure Report, 24 Months</a>	August 17, 2020	<i>Certified</i> sbettencourt, 8/14/2020 2:15 PM
<a href="#">Title III Immigrant YTD Expenditure Report, 24 Months</a>	August 17, 2020	<i>Certified</i> sbettencourt, 8/14/2020 2:15 PM

Fiscal Year 2019-20	Deadline	Status
<a href="#">Title I, Part A Notification of Authorization of Schoolwide Program</a>	February 28, 2020	<i>Certified</i> sbettencourt, 2/27/2020 1:07 PM
<a href="#">Title II, Part A Fiscal Year Expenditure Report, 12 Months</a>	August 17, 2020	<i>Certified</i> sbettencourt, 8/14/2020 2:15 PM
<a href="#">Title III English Learner YTD Expenditure Report, 12 Months</a>	August 17, 2020	<i>Certified</i> sbettencourt, 8/14/2020 2:15 PM
<a href="#">Title III Immigrant YTD Expenditure Report, 12 Months</a>	August 17, 2020	<i>Certified</i> sbettencourt, 8/14/2020 2:15 PM
<a href="#">Title IV, Part A LEA Use of Funds Report</a>	August 17, 2020	<i>Certified</i> sbettencourt, 8/14/2020 2:15 PM
<a href="#">Homeless Education Policy, Requirements, and Implementation</a>	August 17, 2020	<i>Certified</i> sbettencourt, 8/16/2020 7:35 PM

Fiscal Year 2020-21	Deadline	Status
<a href="#">Certification of Assurances</a>	August 17, 2020	<i>Certified</i> sbettencourt, 8/14/2020 12:16 PM
<a href="#">Protected Prayer Certification</a>	August 17, 2020	<i>Certified</i> sbettencourt, 8/14/2020 2:15 PM
<a href="#">LCAP Federal Addendum Certification</a>	August 17, 2020	<i>Certified</i> sbettencourt, 8/14/2020 2:15 PM
<a href="#">Application for Funding</a>	August 17, 2020	<i>Draft</i> sbettencourt, 8/16/2020 7:35 PM
<a href="#">Nonprofit Private School Consultation</a>	August 17, 2020	<i>Draft</i>



		sbettencourt, 8/14/2020 3:01 PM
<a href="#">Title III English Learner Student Program Subgrant Budget</a>	August 17, 2020	<i>Draft</i> sbettencourt, 8/14/2020 8:27 AM
<a href="#">Title III Immigrant Student Program Subgrant Budget</a>	August 17, 2020	<i>Draft</i> sbettencourt, 8/14/2020 8:28 AM
<a href="#">Substitute System for Time Accounting</a>	August 17, 2020	<i>Certified</i> sbettencourt, 8/16/2020 7:35 PM

General CARS Questions: [Consolidated Application Support Desk](#) | [conappsupport@cde.ca.gov](mailto:conappsupport@cde.ca.gov) | 916-319-0297

California Department of Education  
1430 N Street  
Sacramento, CA 95814

Web Policy

**2018-19 Title II, Part A Fiscal Year Expenditure Report, 24 Months**

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2018 through June 30, 2020.

**CDE Program Contact:**

Arianna Bobadilla (Fiscal), Division Support Office, [abobadilla@cde.ca.gov](mailto:abobadilla@cde.ca.gov), 916-319-0208

Lisa Fassett (Program), Standards Implementation Support Office, [lfassett@cde.ca.gov](mailto:lfassett@cde.ca.gov), 916-323-4963

2018-19 Title II, Part A allocation	\$30,657
Transferred-in amount	\$0
Transferred-out amount	\$0
2018-19 Total allocation	\$30,657

**Professional Development Expenditures**

Professional development for teachers	\$4,654
Professional development for administrators	\$0
All other professional development expenditures	\$0

**Recruitment, Training, and Retention Expenditures**

Recruitment activities	\$0
Training activities	\$4,000
Retention activities	\$0
All other recruitment, training, and retention expenditures	\$0

**Miscellaneous Expenditures**

Class size reduction	\$0
Administrative and indirect costs	\$1,353
Equitable services for nonprofit private schools	\$0
All other allowable expenditures and encumbrances	\$18,502
Total expenditures and encumbrances	\$28,509
2018-19 Unspent funds	\$2,148

**\*\*\*Warning\*\*\***

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### 2018-19 Title III English Learner YTD Expenditure Report, 24 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2018 through June 30, 2020.

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

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

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

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

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

2018-19 Title III EL student program allocation	\$43,048
Transferred-in amount	\$0
2018-19 Total allocation	\$43,048
<b>Object Code - Activity</b>	
1000-1999 Certificated personnel salaries	\$16,672
2000-2999 Classified personnel salaries	\$12,637
3000-3999 Employee benefits	\$12,573
4000-4999 Books and supplies	\$25
5000-5999 Services and other operating expenditures	\$0
Direct administrative costs (amount cannot exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$1,141
Total year-to-date expenditures	\$43,048
2018-19 Unspent funds	\$0

**\*\*\*Warning\*\*\***

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### 2018-19 Title III Immigrant YTD Expenditure Report, 24 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2018 through June 30, 2020.

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

**Authorized Title III Immigrant student program activities**

An eligible entity receiving funds under the Every Students Succeeds Act section 3114(d)(1) shall use the funds to pay for supplemental activities that provide enhanced instructional opportunities for immigrant children and youth.

Refer to the Program Information link above for authorized Immigrant student program activities.

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

2018-19 Title III immigrant student program allocation	\$3,344
Transferred-in amount	\$0
2018-19 Total allocation	\$3,344
<b>Object Code - Activity</b>	
1000-1999 Certificated personnel salaries	\$0
2000-2999 Classified personnel salaries	\$0
3000-3999 Employee benefits	\$0
4000-4999 Books and supplies	\$804
5000-5999 Services and other operating expenditures	\$825
Direct administrative costs (amount should not exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$93
Total year-to-date expenditures	\$1,722
2018-19 Unspent funds	\$1,622

**\*\*\*Warning\*\*\***

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### 2019-20 Title II, Part A Fiscal Year Expenditure Report, 12 Months

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2019 through June 30, 2020

**CDE Program Contact:**

Arianna Bobadilla (Fiscal), Division Support Office, [abobadilla@cde.ca.gov](mailto:abobadilla@cde.ca.gov), 916-319-0208  
 Lisa Fassett (Program), Standards Implementation Support Office, [lfassett@cde.ca.gov](mailto:lfassett@cde.ca.gov), 916-323-4963

2019-20 Title II, Part A allocation	\$33,494
Transferred-in amount	\$0
Transferred-out amount	\$25,000
2019-20 Total allocation	\$8,494

**Professional Development Expenditures**

Professional development for teachers	
Professional development for administrators	
All other professional development expenditures	

**Recruitment, Training, and Retention Expenditures**

Recruitment activities	
Training activities	
Retention activities	
All other recruitment, training, and retention expenditures	

**Miscellaneous Expenditures**

Class size reduction	
Administrative and indirect costs	
Equitable services for nonprofit private schools	
All other allowable expenditures and encumbrances	
Total expenditures and encumbrances	\$0
2019-20 Unspent funds	\$8,494

**\*\*\*Warning\*\*\***

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### 2019-20 Title III English Learner YTD Expenditure Report, 12 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2019 through June 30, 2020.

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

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

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

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

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

2019-20 Title III EL student program allocation	\$40,309
Transferred-in amount	\$0
2019-20 Total allocation	\$40,309
<b>Object Code - Activity</b>	
1000-1999 Certificated personnel salaries	\$0
2000-2999 Classified personnel salaries	\$26,399
3000-3999 Employee benefits	\$10,994
4000-4999 Books and supplies	\$0
5000-5999 Services and other operating expenditures	\$0
Direct administrative costs (amount cannot exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$2,139
Total year-to-date expenditures	\$39,532
2019-20 Unspent funds	\$777

**\*\*\*Warning\*\*\***

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**2019-20 Title III Immigrant YTD Expenditure Report, 12 Months**

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2019 through June 30, 2020.

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

**Authorized Title III Immigrant student program activities**

An eligible entity receiving funds under the Every Students Succeeds Act section 3114(d)(1) shall use the funds to pay for supplemental activities that provide enhanced instructional opportunities for immigrant children and youth.

Refer to the Program Information link above for authorized Immigrant student program activities.

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

2019-20 Title III Immigrant student program allocation	\$3,515
Transferred-in amount	\$0
2019-20 Total allocation	\$3,515
<b>Object Code - Activity</b>	
1000-1999 Certificated personnel salaries	\$0
2000-2999 Classified personnel salaries	\$0
3000-3999 Employee benefits	\$0
4000-4999 Books and supplies	\$0
5000-5999 Services and other operating expenditures	\$0
Direct administrative costs (amount should not exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$0
Total year-to-date expenditures	\$0
2019-20 Unspent funds	\$3,515

**\*\*\*Warning\*\*\***

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**2019-20 Title IV, Part A LEA Use of Funds Report**

A use of funds report of year-to-date expenditures by activity.

**CDE Program Contact:**

Federal Programs and Reporting Office, [TitleIV@cde.ca.gov](mailto:TitleIV@cde.ca.gov), -

2019-20 Title IV, Part A LEA allocation	\$18,490
Transferred-in amount	\$25,000
Total funds transferred out of Title IV, Part A	\$0
Total LEA Reservations	\$3,205
2019-20 Title IV, Part A LEA adjusted allocation	\$40,285
Well-Rounded	0
Safe and Healthy Students	0
Effective Use of Technology	0
Carryover as of September 30, 2020	\$40,285

**\*\*\*Warning\*\*\***

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## 2019-20 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

### CDE Program Contact:

Leanne Wheeler, Integrated Student Support and Programs Office, [lwheeler@cde.ca.gov](mailto:lwheeler@cde.ca.gov), 916-319-0383  
 Karmina Barrales, Integrated Student Support and Programs Office, [KBarrales@cde.ca.gov](mailto:KBarrales@cde.ca.gov), 916-327-9692

### Homeless Education Certification

The LEA hereby assures that the LEA has met the following requirements:

1. Designated a staff person as the liaison for homeless children and youths;
2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:
  - a) Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless;
  - b) Includes a dispute resolution process;
  - c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison;
3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

### Homeless Liaison Contact Information

Homeless liaison first name	Cherie
Homeless liaison last name	Solian
Homeless liaison title	Principal
Homeless liaison email address (Format: abc@xyz.zyx)	csolian@tipton.k12.ca.us
Homeless liaison telephone number (Format: 999-999-9999)	559-752-4213
Homeless liaison telephone extension	711
Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education (Format: 0.00)	1.0

### Homeless Liaison Training Information

**\*\*\*Warning\*\*\***

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### 2019-20 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

**CDE Program Contact:**

Leanne Wheeler, Integrated Student Support and Programs Office, [lwheeler@cde.ca.gov](mailto:lwheeler@cde.ca.gov), 916-319-0383  
 Karmina Barrales, Integrated Student Support and Programs Office, [KBarrales@cde.ca.gov](mailto:KBarrales@cde.ca.gov), 916-327-9692

Has the homeless liaison attended and/or participated in a homeless education liaison training within the last two years	Yes
Has the homeless liaison provided training to the following personnel:	
Principals and other school leaders	Yes
Attendance officers and registrars	Yes
Teachers and instructional assistants	Yes
School counselors	No

**Homeless Education Policy and Requirements**

Does the LEA have a written homeless education policy	Yes
No policy comment	
Provide an explanation why the LEA does not have a homeless education policy. (Maximum 500 characters)	
Date LEA's board approved the homeless education policy	07/02/2013
Does the LEA meet the above federal requirements	Yes
Compliance comment	
Provide an explanation why the LEA does not comply with federal requirements. (Maximum 500 characters)	

**Title I, Part A Homeless Expenditures**

2019-20 Title I, Part A LEA allocation	\$247,867
2019-20 Title I, Part A direct or indirect services to homeless children reservation	\$1
Amount of 2019-20 Title I, Part A funds expended or encumbered for direct or indirect services to homeless children	\$1,000
Homeless services provided  (Maximum 500 characters)	Parent Liaison, district principal and district social worker collaborate to provide support for homeless families. This includes but not limited to food, clothing and shelter assistance.
No expenditures or encumbrances comment	

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### 2019-20 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

**CDE Program Contact:**

Leanne Wheeler, Integrated Student Support and Programs Office, [lwheeler@cde.ca.gov](mailto:lwheeler@cde.ca.gov), 916-319-0383  
Karmina Barrales, Integrated Student Support and Programs Office, [KBarrales@cde.ca.gov](mailto:KBarrales@cde.ca.gov), 916-327-9692

Provide an explanation why there are no Title I, Part A expenditures or encumbrances for homeless services. (Maximum 500 characters)

--

**\*\*\*Warning\*\*\***

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**2020-21 Certification of Assurances**

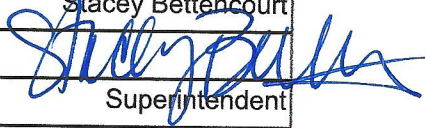
Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca20assurancestoc.asp>.

**CDE Program Contact:**

Consolidated Application Support Desk, Education Data Office, [conappsupport@cde.ca.gov](mailto:conappsupport@cde.ca.gov), 916-319-0297

**Consolidated Application Certification Statement**

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

Authorized Representative's Full Name	Stacey Bettencourt
Authorized Representative's Signature	
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	08/14/2020

**\*\*\*Warning\*\*\***

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### 2020-21 Protected Prayer Certification

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

**CDE Program Contact:**

Franco Rozic, Title I Monitoring and Support Office, [frozic@cde.ca.gov](mailto:frozic@cde.ca.gov), 916-319-0269

### Protected Prayer Certification Statement

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

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

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Stacey Bettencourt
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	08/13/2020
Comment If the LEA is not able to certify at this time, then an explanation must be provided in the Comment field. (Maximum 500 characters)	

**\*\*\*Warning\*\*\***

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## 2020-21 LCAP Federal Addendum Certification

**CDE Program Contact:**

Local Agency Systems Support Office, [LCFF@cde.ca.gov](mailto:LCFF@cde.ca.gov), 916-323-5233

### Initial Application

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

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

### Returning Application

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

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

**\*\*\*Warning\*\*\***

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## 2020-21 Application for Funding

**CDE Program Contact:**

Consolidated Application Support Desk, Education Data Office, [conappsupport@cde.ca.gov](mailto:conappsupport@cde.ca.gov), 916-319-0297

**Local Governing Board Approval**

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

Date of approval by local governing board	09/08/2020
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**District English Learner Advisory Committee Review**

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

DELAC representative's full name (non-LEA employee)	Beatris Samono
DELAC review date	03/04/2020
Meeting minutes web address <small>Please enter the web address of DELAC review meeting minutes (format <a href="http://SomeWebsiteName.xxx">http://SomeWebsiteName.xxx</a>). If a web address is not available, then the LEA must keep the minutes on file which indicate that the application was reviewed by the committee.</small>	
DELAC comment <small>If an advisory committee refused to review the application, or if DELAC review is not applicable, enter a comment. (Maximum 500 characters)</small>	

**Application for Categorical Programs**

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

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

**\*\*\*Warning\*\*\***

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## 2020-21 Application for Funding

**CDE Program Contact:**

Consolidated Application Support Desk, Education Data Office, [conappsupport@cde.ca.gov](mailto:conappsupport@cde.ca.gov), 916-319-0297

<b>Title IV, Part A (Student and School Support)</b> ESSA Sec. 4101 SACS 4127	Yes
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**\*\*\*Warning\*\*\***

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### 2020-21 Title III English Learner Student Program Subgrant Budget

The purpose of this form is to provide a proposed budget for 2020-21 English learner (EL) Student Program Subgrant funds only per the Title III English Learner Students Program requirements (ESSA, Sections 3114, 3115, & 3116).

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

**Estimated Allocation Calculation**

Estimated English learner per student allocation	\$114.40
Estimated English learner student count	330
Estimated English learner student program allocation	\$37,752

**Note: \$10,000 minimum program eligibility criteria**

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

**Budget**

Professional development activities	\$0
Program and other authorized activities	\$0
English Proficiency and Academic Achievement	\$36,214
Parent, family, and community engagement	\$0
Direct administrative costs (Amount cannot exceed 2% of the estimated English learner student program allocation)	\$755
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$783
Total budget	\$37,752

**\*\*\*Warning\*\*\***

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### 2020-21 Title III Immigrant Student Program Subgrant Budget

The purpose of this form is to provide a proposed budget for 2020-21 Immigrant Student Program Subgrant funds only per the Title III Immigrant Student Program requirements (ESSA, Sections 3114, 3115, & 3116).

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

**Estimated Allocation Calculation**

Estimated immigrant per student allocation	\$104.70
Estimated immigrant student count	37
Estimated immigrant student program allocation	\$3,874

**Note: Eligibility criteria**

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

**Budget**

Authorized activities	\$3,717
Direct administrative costs (Amount should not exceed 2% of the estimated immigrant student program allocation)	\$77
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$80
Total budget	\$3,874

**\*\*\*Warning\*\*\***

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### 2020-21 Substitute System for Time Accounting

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

**CDE Program Contact:**

Arturo Ambriz, Fiscal Oversight and Support Office, [AAmbriz@cde.ca.gov](mailto:AAmbriz@cde.ca.gov), 916-323-0765

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

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

2020-21 Request for authorization	No
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	

**\*\*\*Warning\*\*\***

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2020-21 Nonprofit Private School Consultation

The local educational agency shall provide, on an equitable basis, special education services or other benefits to address the needs of eligible children and staff enrolled in nonprofit private elementary and secondary schools under the programs listed below.

CDE Program Contact:

Sylvia Hanna, Federal Programs and Reporting Office, shanna@cde.ca.gov, 916-319-0948  
Rina DeRose, Federal Programs and Reporting Office, RDerose@cde.ca.gov, 916-323-0472

In accordance with the Every Student Succeeds Act (ESSA) sections 1117 and 8501, a local educational agency shall consult annually with appropriate private school officials and both shall have the goal of reaching agreement on how to provide equitable and effective programs for eligible private school children, teachers, and families. This applies to programs under Title I, Part A; Title I, Part C; Title II, Part A; Title III, Part A; Title IV, Part A; Title IV, Part B; and section 4631, with regard to the Project School Emergency Response to Violence Program (Project SERV).

The enrollment numbers are reported under penalty of perjury by each private school on its annual Private School Affidavit. The information in the Private School Affidavit is not verified, and the California Department of Education takes no position as to its accuracy. It is expected that districts engaged in private school consultation verify the accuracy of student enrollment data and the tax exempt status if it is being used for the purpose of providing equitable services.

Private School's Believed Results of Consultation Allowable Codes

Y1: meaningful consultation occurred  
Y2: timely and meaningful consultation did not occur  
Y3: the program design is not equitable with respect to eligible private school children

Y4: timely and meaningful consultation did not occur and the program design is not equitable with respect to eligible private school children

Add non-attendance area school(s) No

The local educational agency is electing to add nonprofit private schools outside of the district's attendance area.

\*\*\*Warning\*\*\*  
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**2020-21 Nonprofit Private School Consultation**

The local educational agency shall provide, on an equitable basis, special education services or other benefits to address the needs of eligible children and staff enrolled in nonprofit private elementary and secondary schools under the programs listed below.

School Name	School Code	Enrollment	Consultation Occurred	Was Consultation Agreement Met	Signed Written Affirmation on File	Consultation Code	School Added
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**\*\*\*Warning\*\*\***

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



**6. ADMINISTRATIVE: Action items:**

**6.9** Approval of Local Control Accountability Plan  
(LCAP) Addendum 2020/2021

**Local Control and Accountability Plan (LCAP)  
Every Student Succeeds Act (ESSA)  
Federal Addendum Template**

**LEA Name**

Tipton Elementary School District

**CDS Code:**

54 72215 6054431

**Link to the LCAP:**

*(optional)*

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**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.

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 allocated its federal budget so that the majority of the cost supports the employment of staff. The purpose of the extra support staff is to provide and enhance our students with extra resources and supplemental materials which include intervention, small group instruction as well as support for new immigrant arrivals and English language learners. Our resource teacher provides support in curriculum and instruction and assessment for both teachers and students. The resource teacher helps lead academic intervention for struggling and disadvantaged students. The resource teacher in conjunction with the principal developed a professional development plan aligned to student and teacher needs. In order to engage and support our community and parent stakeholders and provide the necessary support needed the district hired a parent liaison to facilitate parent education and to increase parent engagement in our 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)

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.

#### **THIS ESSA PROVISION IS ADDRESSED BELOW:**

In 2018-2019 the TESD conducted a thorough data collection and analysis process. Through the analysis of state and local assessments it was determined that EL students under performed when compared to other sub groups and school wide 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 sub group. 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.

#### **Parent and Family Engagement**

ESSA SECTIONS 1112(B)(3) AND 1112(B)(7)

Describe how the LEA will carry out its responsibility under Section 1111(d).

Describe the strategy the LEA will use to implement effective parent and family engagement under Section 1116.

#### **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 in June.

## **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) coordination with institutions of higher education, employers, and other local partners; and
- (B) 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, services (web based programs) professional development, materials and supplies, summer school enrichment program, 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 LEA and 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.

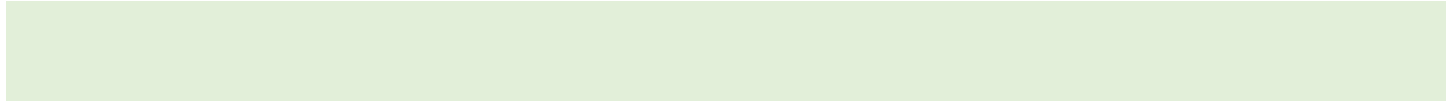
**THIS ESSA PROVISION IS ADDRESSED BELOW:**

### **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:**

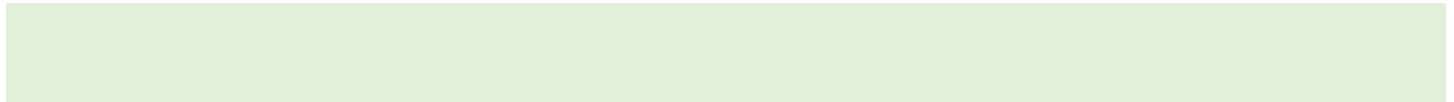


**Social, Health, and Other Services**

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:**

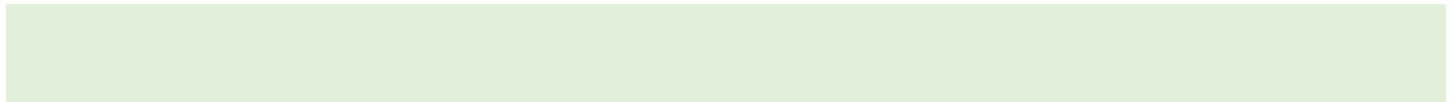


**Postsecondary and Workforce Partnerships**

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:**



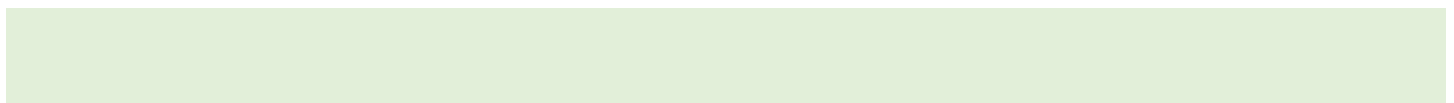
**Parent and Family Involvement**

ESSA SECTION 1423(8)

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:**



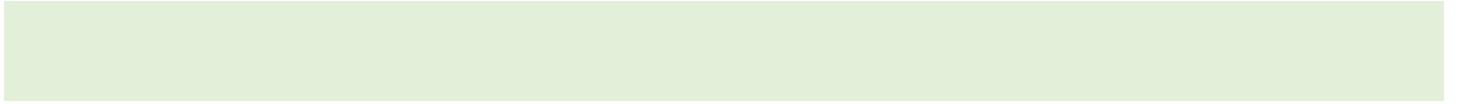
**Program Coordination**

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:**

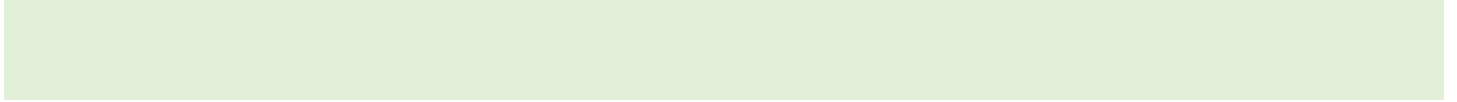


**Probation Officer Coordination**

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:**

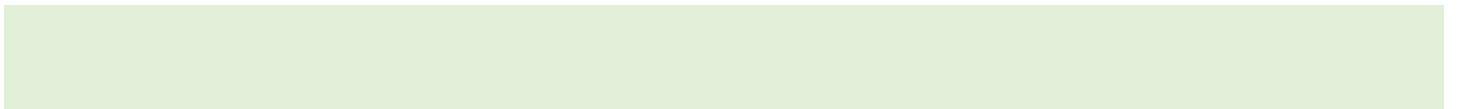


**Individualized Education Program Awareness**

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:**

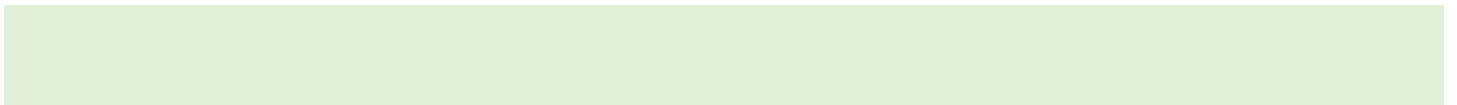


**Alternative Placements**

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:**

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).

#### **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:**



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.

#### **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 aide and resource teacher along with our teachers receive professional development on ELPAC and trainings that assist students with meeting the ELD standards. Additional trainings are provided to the resource teacher in the ELD comment of the core curriculum program. The resource teacher will provide in class support for the implementation of integrated ELD practices.

One Instructional aide is designated to provide small group and individual support for new comers and emerging learners who need more intensive language support in thinking, listening, speaking, reading, writing and math based on language proficiency levels. This is support for comers with small group intervention in reading and language development. The district will provide after school opportunities for immigrant students along with a summer school enrichment program. These enrichment opportunities give English Learners multiple chances to interact with other students in meaningful ways, learn how English works, and practice using foundational literacy skills.

EL students have access to computer-based programs that provide oral and written direction in primary language while instructing and building English skills. These programs include Lexia, Rosetta Stone and Accelerated Reader.

### **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.

#### **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.

#### **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. For the 2020-21 school year the resource teacher will continue to expand our support and program offering to better address the identified achievement gaps as explained previously explained.

## **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:

- (C) 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
- (D) meeting the challenging State academic standards.

### **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)

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.

#### **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. In addition to these classroom needs our elective course work related to journalism, game design, STEM, agriculture, typing, speech 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.

**6. ADMINISTRATIVE: Action items:**

**6.10** Approval of Instructional Schedule for Individual or Small Group Cohorts for Students with Disabilities



## **Proposed SPED On-Campus Instruction Schedule**

Monday - Thursday	9:30-10:00	1 student
Monday - Thursday	10:10-10:40	1 student
Friday	8:30-9:00	1 student

\*\*\*At this time the team will use the TCOE recommendation for bringing individual students or small groups back on campus. The above listed students are the ones with the most acute needs. They are the students that we cannot answer “yes” to for both of the questions listed below. If at any time another student begins to present signs that we can no longer answer “yes” to both questions for them, the team will make plans to bring that student onto campus to receive their Specialized Academic Instruction. See below:

### **Two central questions to ask regarding students returning in groups or 1:1:**

1. Can the student access virtual learning?
2. Is the student making progress on their goals?

### **Who should we bring back for in-person services?**

- You should consider providing in-person services to students for whom you cannot answer “yes” to one or both of the questions above.
- This return may be gradual, starting with a small group of students first, using clear criteria.
  - Focus on those with the highest level of need first, given the current situation.
  - Examples:
    - High number of service minutes
    - Related Services
    - 1:1 supports written into IEP
    - Students without internet access

### **TESTING**

*Students who need to be tested for an IEP will be allowed on campus with parent consent.*





Sandra Shewry  
Acting Director

State of California—Health and Human  
Services Agency  
**California Department of  
Public Health**



GAVIN NEWSOM  
Governor

August 25, 2020

**TO:** All Californians

**SUBJECT:** Guidance for Small Cohorts/Groups of Children and Youth

This guidance applies to groups of children and youth in controlled, supervised, and indoor environments operated by local educational agencies, non profits, or other authorized providers, including, but not limited to, public and private schools; licensed and license-exempt child care settings; organized and supervised care environments, i.e., "distance learning hubs"; recreation programs; before and after school programs; youth groups; and day camps.

**Guidance and directives related to schools, child care, day camps, youth sports, and institutions of higher education are not superseded by this document and still apply to those specified settings.**

**Purpose:** To provide guidance for necessary in-person child supervision and limited instruction, targeted support services, and facilitation of distance learning in small group environments for a specified subset of children and youth, and for those programs to understand the required health and safety practices needed to prevent the spread of COVID-19 in their settings.

**Definitions:**

Cohort: a cohort is a stable group of no more than 14 children or youth and no more than two supervising adults in a supervised environment in which supervising adults and children stay together for all activities (e.g., meals, recreation, etc.), and avoid contact with people outside of their group in the setting.

Supervising adult: an adult assigned to one cohort of children or youth, who does not physically interact with any other cohorts. This includes child care staff, certificated or classified school staff, volunteers, participating parent or caregiver, or other designated supervising adult(s).

Supervised care environment: an environment where multiple children or youth, from multiple families or households, are being supervised simultaneously by an adult. This includes, but is not limited to, licensed child care facilities, licensed exempt child care programs, supervised programs on a school site while a school is not in session or is providing curriculum in a distance-learning format, or where some educational services are being offered to a subgroup of students as identified by a local educational agency on a school campus.

## Considerations for Cohorts

Utilizing cohorts minimizes the number of people exposed if a COVID-19 case is identified in a child or youth attendee, provider, other instructional support provider, or staff member of a particular cohort.

Children or youth, attendees and adults in supervised care environments during the COVID-19 pandemic must be in groups as small as possible. This practice decreases opportunities for exposure to or transmission of the virus; facilitates more efficient contact tracing in the event of a positive case; and allows for targeted testing, quarantine, and isolation of a single cohort instead of an entire population of children or youth and supervising adults in the event of a positive case or cluster of cases.

While present at the supervised care environment, children or youth and supervising adults in one cohort must not physically interact with children or youth and supervising adults in other cohorts, other child facility staff, or parents of children or youth in other cohorts.

### *Cohort Size*

- Cohorts must be limited to no more than 14 children and youth.
- Cohorts must be limited to no more than two supervising adults.
- Requirements for adult to child ratios continue to apply for licensed child care programs.
- Cohorts can be divided, as needed, into subgroups of children and youth from the same cohort, as long as the 14-to-2 ratio is not exceeded.
- The maximum cohort size applies to all children and youth in the cohort, even when all children are not participating at the same time. For example:
  - A cohort may not include 6 children or youth who attend full-time, 6 children on Mon/Wed/Fri, and 6 children on Tue/Thu (total of 18).
  - A cohort may not include 8 children or youth who attend for the entire day, 4 who attend mornings only, and 4 who attend afternoons only (total of 16).

### *Cohort Mixing*

- Prevent interactions between cohorts, including interactions between staff assigned to different cohorts.
  - Assign children and youth who live together or carpool together to the same cohort, if possible.
  - Avoid moving children and youth from one cohort to another, unless needed for a child's overall safety and wellness.
  - Cohorts must be kept separate from one another for special activities such as art, music, and exercise. Stagger playground time and other activities so that no two cohorts are in the same place at the same time.
- One-to-one specialized services can be provided to a child or youth by a support service provider that is not part of the child or youth's cohort.
- Specialized service includes but not limited to occupational therapy services, speech and language services, and other medical, behavioral services, or educational support services as part of a targeted intervention strategy.
- Services must be provided consistent with the industry guidance for Limited Services (PDF).

**Considerations for Staff**

Supervising adults should be assigned to one cohort and must work solely with that cohort. Avoid changing staff assignments to the extent practicable. Substitute providers who are covering for short-term staff absences are allowed but must only work with one cohort of children per day.

Meetings among the staff from different cohorts must be conducted remotely, outdoors, or in a large room in which all providers wear cloth face coverings and maintain at least 6 feet distance from other providers. Outdoor meetings and meetings in large rooms with the windows open are preferred over meetings in small rooms with windows closed.

**Precautions and Considerations**

Physical distancing, in combination with the use of face coverings, decreases the risk of COVID-19 from respiratory droplets. Physical distancing between adults must be maintained as much as possible, and adults and students must use face coverings at all times, pursuant to the CDPH Schools Guidance regarding face coverings. Physical distancing between young children in the same cohort should be balanced with developmental and socio-emotional needs of this age group. Supervised care settings should follow applicable industry guidance on appropriate use of face coverings by children and youth.

See the CDPH Guidance on Schools and School Based Programs (PDF) and on Child Care (PDF) for additional considerations regarding, face masks, meals, cleaning, drop off and pick up and health screening.

California Department of Public Health  
PO Box, 997377, MS 0500, Sacramento, CA 95899-7377  
Department Website ([cdph.ca.gov](http://cdph.ca.gov))



Page Last Updated : August 25, 2020



## **Providing Targeted, Specialized Support and Services at School**

**August 25, 2020**

On August 25, 2020, the California Department of Public Health (CDPH) issued Guidance Related to Cohorts (Cohorting Guidance), which sets minimum health and safety guidelines across multiple sectors serving youth, including childcare and schools (public and private). The following is intended to supplement the Cohorting Guidance with responses to frequently asked questions specific to the provision of school-based targeted, specialized support. Insofar as a question is not addressed, local school officials—in collaboration with local health departments and school-based staff (including, if applicable, organized labor)—should implement measures consistent with local operations and needs.

**Background:** On March 4, 2020, the Governor proclaimed a [State of Emergency](#) in California as a result of the impacts of COVID-19 to make additional resources available and help the state prepare to respond to an increasing number of individuals requiring medical care and hospitalization as a result of a broader spread of COVID-19. Since that time, the State Public Health Officer and the CDPH have issued multiple public health directives to combat the COVID-19 pandemic, including, on July 17, 2020, the [COVID-19 and Reopening In-Person Learning Framework for K-12 Schools](#) (Framework).

The Framework prohibits in-person instruction at schools operating in a county on the State's Monitoring List due to high rates of COVID-19, and permits elementary schools in those counties to request a waiver to permit reopening for in-person instruction where conditions and safety plans permit. On August 3, 2020, CDPH provided further [guidance to the July 17 reopening framework](#) and [detailed information regarding the elementary school waiver process](#). The August 3 guidance noted that additional guidance was forthcoming to identify conditions in which schools otherwise prohibited from reopening for full in-person instruction can offer in-person services to small groups of students. On August 25, 2020, CDPH issued the Cohorting Guidance regarding permissible small-group in-person services.

### **Does the Cohorting Guidance apply to K-12 school settings?**

Yes. The Cohorting Guidance authorizes small-group, in-person services in controlled, supervised, and indoor environments, such as those operated by local educational agencies (LEAs). The Cohorting Guidance applies to schools that cannot reopen for in-person instruction pursuant to the July 17 Framework, including elementary schools in



those jurisdictions that have not received an [elementary school waiver](#) through the local public health office. Under these circumstances, school officials should develop and implement plans in collaboration with local health officials and school-based staff (including, if applicable, organized labor), but are not required to receive express approval from the local health department. They are, however, required to adhere to any applicable, more restrictive local public health directive.

Schools that have been authorized to reopen for in-person instruction under the July 17 Framework, including elementary schools operating pursuant to a waiver, must adhere to the [industry guidance for K-12 Schools](#) and any applicable order or directive of the local public health office.

**Is the intent to allow for in person instruction for all students?**

No. The purpose of this guidance is to establish minimum parameters for providing specialized services, targeted services and support for students while schools are otherwise closed for in-person instruction in ways that maintain the focus on health and safety to minimize transmission.

**If a school is closed for in-person instruction, is it permissible for a small set of students to receive in-person targeted, specialized support and services on campus?**

Yes. In-person targeted, specialized support and services in stable cohorts is permissible when the school is able to satisfy all of the conditions detailed in the Cohorting Guidance, including:

- Limiting cohort size
- Restricting cohort mixing
- Maintaining proper physical distancing, masking, cleaning and other safety measures

**Does the Cohorting Guidance require schools to provide small-group, in-person services if they are otherwise prohibited to reopen under the July 17 Framework?**

No. It clarifies the conditions that must be met to offer in-person services for small groups of students if a school is otherwise unable to reopen under state public health directives. This guidance enables schools to provide supervision and care for students, including specialized services for students with disabilities and English learners, access to internet and devices for distance learning, and in-person support for at-risk and high-need students.



### **Which students can be served in cohorts during school closures?**

The determination is made at the LEA- and school-level based on the needs of students. Students with disabilities should be prioritized by the LEA and school for receiving targeted supports and services. In addition, English learners, students at higher risk of further learning loss or not participating in distance learning, students at risk of abuse or neglect, foster youth and students experiencing homelessness may also be prioritized.

### **What qualifies as a specialized and targeted support services?**

Specialized services are determined by LEAs and include but are not limited to occupational therapy services, speech and language services, and other medical services, behavioral services, educational support services as part of a targeted intervention strategy or assessments, such as those related to English learner status, individualized educational programs and other required assessments.

### **What are cohorts?**

In the K-12 Schools setting, cohorts are stable groups of students with no more than two supervising adults, who are meeting for targeted supports and intervention services, under the direction of the LEA, while the school is closed to in person instruction and in addition to distance learning. Regardless of the name (e.g., “learning hubs” or “pods”), all of the provisions in the Cohorting Guidance must be followed for such cohorts to meet, whether they are operated by LEAs, non-profits, or other providers.

### **How should stable cohorts be established?**

As outlined in the Cohorting Guidance, stable cohorts are groups of students, with the same supervising adult(s), that stay together throughout the day. The cohort must operate so that students and supervising adults within the group only have physical proximity with members of their cohort during the day. Supervising adults and students must not interact with other cohorts. This practice decreases opportunities for exposure to or transmission of the virus; facilitates more efficient contact tracing in the event of a positive case; and allows for targeted testing, quarantine, and isolation of a cohort instead of requiring the suspension of all such groups operating on a site in the event of a positive case or cluster of cases.

### **What is the maximum size for cohorts?**

Cohorts are limited to no more than 14 students, with no more than 2 supervising adults in a supervised environment. The number of students and staff who make up a cohort should be based on student needs. Cohorts can – and often will – be smaller than 14, staffed by 1 or 2 consistent adults. For example, a cohort could be 6 students with 1 adult or 8 students with two adults that stay together throughout the day. In addition, a cohort can be divided into subgroups of students that may interact with one another





during the day, as long as there are no more than 14 students and no more 2 supervising adults in that cohort overall.

**Can students receive additional specialized services or targeted support and services if they are not part of a cohort or outside of their cohort from a different supervising adult(s)?**

Yes. Students may receive one-on-one services and supports from other qualified adults. These additional supports and services must be done individually and cannot be done with other students. Staff who are providing specialized services or targeted support – such as speech or occupational therapy or intensive tutoring -- should be assigned to work with students in as few cohorts as possible and must observe appropriate precautions to prevent transmission, including wearing appropriate personal protective equipment (PPE), as specified in the [industry guidance for Limited Services](#). It is also important to prevent other staff people (e.g., administrators, counselors, or nurses) who not a supervising adult in a cohort or providing one-on-one services from interacting with cohorts unless necessary to respond to exigent health or safety issue, as they can transmit the virus from one cohort to another, thus greatly increasing the number of contacts for any given case.

**Can different cohorts of students interact with each other?**

No. Group stability is important to minimize exposure and for effective contact tracing so students and supervising adults cannot interact with different cohorts. Separation between cohorts is maintained either by having each cohort in a separate room or in its own space created by partitions. Given the layout of K-12 schools with multiple classrooms, schools should generally maintain separation between cohorts by assigning each cohort to its own classroom. Outdoor space or other dedicated space may be used when it allows for separation from other cohorts and adequate physical distancing.

**Can schools have different cohorts on different days?**

Yes. Schools can have cohorts of students who participate only on certain days or certain times during the day. Proper cleaning must be done in between different cohorts of students occupying the same space. For example, a school can have cohort(s) of students receiving services and supports Monday and Tuesday with separate cohort(s) on Wednesdays and Thursdays.

**Can students change cohorts?**

Students changing cohorts must be avoided, unless a change is needed for the student's overall safety and wellness.



### **How many cohorts can be established on a single school site?**

The number of cohorts will depend on the school's enrollment size and available building capacity. Local school officials – in collaboration with local health departments and school-based staff – should determine the number of cohorts that can be safely established to avoid interactions between cohorts. In general, given the need for physical distancing and separation of cohorts, the number of students on a given school site should generally not exceed 25% of the school's enrollment size or available building capacity.

### **How will physical distancing be maintained within cohorts?**

Groups must be no larger than can be accommodated by the space available in the facility to provide at least 6 feet of distance between each person, including staff, but in no instance larger than 14 students and 2 supervising adults. The smaller the group, the less risk of spreading disease. As cohort groups increase in size, or as they have any contact with other cohorts, the risk of spreading disease increases.

### **Can staff meet?**

Group meetings with staff from different cohorts should be done remotely, outdoors or in large spaces such as gymnasiums or multipurpose rooms, with windows open, as much as possible, avoiding small spaces with windows closed. All staff must wear appropriate face coverings and maintain at least 6 feet of physical distancing.

### **How often should cleaning be done while students are on campus?**

Cleaning and wiping surfaces (e.g., desks, door handles, etc.) must be maintained between multiple student uses, even in the same cohort. For additional guidance around health and safety standards including cleaning and masking, refer to [CDPH](#) and local health guidance.



**TULARE COUNTY  
HEALTH & HUMAN SERVICES AGENCY**

Karen M. Elliott, MBA • Director • Public Health Branch

Timothy W. Lutz, MBA  
Agency Director

**September 2, 2020**

**Tulare County School Cohorts Guidance**

Over the last several weeks, the California Department of Public Health (CDPH) has updated and released various guidance documents for K-12 schools. Tulare County is committed to the safety of students, families, and staff and are working in coordination with our educational partners to help clarify how the guidance impacts our County.

On August 3, 2020, CDPH issued guidance on waivers for TK-6<sup>th</sup> grade. Tulare County further defined the [waiver requirements](#) and developed a [waiver application](#) in which interested schools could apply to resume in-person instruction when it's safe to do so based on epidemiological data. The August 3, 2020 guidance noted that additional guidance was forthcoming to identify conditions in which schools otherwise prohibited from reopening for full in-person instruction can offer in-person services to small groups of students.

On August 25, 2020, CDPH issued Guidance Related to Cohorts ([Cohorting Guidance](#)), which sets minimum health and safety guidelines across multiple sectors serving youth, including childcare and schools (public and private). The purpose of the guidance is to establish minimum parameters for providing specialized services, targeted services and support for students while schools are otherwise closed for in-person instruction in ways that maintain the focus on health and safety to minimize transmission.

Tulare County is viewing the cohort guidance as a bridge between now and when schools can safely resume in-person learning for a broader group of students after their waiver is approved. Schools electing to institute cohorts must adhere to the guidelines and are strongly encouraged to pay close attention to the following factors:

The recommended cohort size in Tulare County is 10, however cohort guidance allows for up to 14 students and 2 supervising adults. To better accommodate special services, we have interpreted this to be a total of 16 individuals which could be any combination of students and supervising adults. Classrooms must be able to accommodate all students and adults with more than sufficient social distancing of at least 6 feet between each person.

Schools can only offer cohorts up to 100 students or 25% of their student enrollment (whichever is greater). The intent of the cohorts is to limit group size and provide targeted, specialized support and services.

When determining which students should be offered participation in a cohort, priority should be given to students requiring special education, children with disabilities, English learners, Foster/Homeless students, or those with limited access to internet or devices. Learn more by reviewing the [Providing Targeted, Specialized Support and Services at School FAQ Document](#).

Distance learning should remain an option for all students. If a family is given the option to join a cohort and chooses not to, they should not be penalized.

The cohort must operate so that supervising adults and students do not interact/mix with other cohorts. This practice decreases the potential for exposure or transmission and facilitates a more efficient contact tracing process in the event of a positive case.

The Tulare County Public Health Department strongly encourages educational partners to establish a surveillance plan by arranging for ongoing testing with a local health care facility. A list of facilities offering COVID19 testing can be found [here](#). In addition, development of a safety plan and participation in the Tulare County Public Health Contact Tracing webinars are highly recommended.

The health and safety of our community is our number one priority. Tulare County strives to work collaboratively with our educational partners to ensure that our community is safe and that all parameters are in place to further reduce the spread of COVID19. The Tulare County Public Health Department provide support and assistance in the event of an outbreak and will work closely with our educational partners to investigate any complaints of non-compliance or unsafe conditions. General questions regarding school waivers and cohort guidance including assistance with safety plans can be emailed to [TCCovidSchools@tularehhsa.org](mailto:TCCovidSchools@tularehhsa.org).

## **7. FINANCE: Action items:**

### **7.1 Vendor Payments**

September 8, 2020 Board Meeting

APY List

FISCAL YEAR 2020-2021

Date Paid between 7/28/2020 and 8/31/2020

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
14399	AAA NETWORK SOLUTIONS, INC	210001	7/17/2020	9401	010-901000-0-00000-82000-58000-0	\$329.33
13986	ACSAs FOUNDTATION FOR ED. ADM.	210258	8/28/2020	000-98-1290	010-00000-0-00000-72000-53000-0	\$220.00
13986	ACSAs FOUNDTATION FOR ED. ADM.	210259	8/28/2020	7/1/20	010-00000-0-00000-71000-53000-0	\$1,417.50
13670	AERIES, INC - EAGLE SOFTWARE	210012	7/17/2020	MS-7572	010-00000-0-11100-10000-43000-0	\$6,967.46
13971	ALMEIDA, VIRGINIA	210251	8/28/2020	STC.REIMB.	010-90336-0-11100-10000-43000-0	\$30.41
13036	AMERICAN FIDELITY	210027	7/17/2020	JUNE 2020	010-00000-0-00000-00000-95024-0	\$317.04
13987	AMS.NET	210059	7/17/2020	0039244	010-901000-0-00000-82000-58000-0	\$912.00
12788	ARAMARK UNIFORM SERVICES INC	210031	7/17/2020	503000075544	010-00000-0-00000-81000-56000-0	\$415.76
12788	ARAMARK UNIFORM SERVICES INC	210083	7/31/2020	503000084699	010-00000-0-00000-81000-56000-0	\$446.76
12788	ARAMARK UNIFORM SERVICES INC	210084	7/31/2020	503000089299	010-00000-0-00000-81000-56000-0	\$446.76
12788	ARAMARK UNIFORM SERVICES INC	210082	7/31/2020	503000080024	010-00000-0-00000-81000-56000-0	\$446.76
12788	ARAMARK UNIFORM SERVICES INC	210119	8/7/2020	503000093973	010-00000-0-00000-81000-56000-0	\$446.76
12788	ARAMARK UNIFORM SERVICES INC	210185	8/14/2020	503000098485	010-00000-0-00000-81000-56000-0	\$446.76
12788	ARAMARK UNIFORM SERVICES INC	210199	8/28/2020	503000103063	010-00000-0-00000-81000-56000-0	\$446.76
12788	ARAMARK UNIFORM SERVICES INC	210210	8/28/2020	503000107604	010-00000-0-00000-81000-56000-0	\$451.53
13904	AT&T	210032	7/17/2020	BAN9391028859	010-00000-0-00000-81000-59000-0	\$19.32
13904	AT&T	210054	7/17/2020	BAN9391028858	010-00000-0-00000-81000-59000-0	\$181.99
13904	AT&T	210249	8/28/2020	BAN9391028858	010-00000-0-00000-81000-59000-0	\$172.80
13904	AT&T	210174	8/14/2020	BAN9391028859	010-00000-0-00000-81000-59000-0	\$20.38
14101	B&B PEST CONTROL SERVICE	210066	7/31/2020	01-TIP-06-20	010-00000-0-00000-81000-58000-0	\$170.00
14101	B&B PEST CONTROL SERVICE	210064	7/31/2020	01-TIP-05-20	010-00000-0-00000-81000-58000-0	\$170.00
13286	BETTENCOURT, STACEY	210080	7/31/2020	REIMB.POSTAGE	010-00000-0-00000-72000-59000-0	\$14.25
13286	BETTENCOURT, STACEY	210110	7/31/2020	REIMB.PRO.GUARD	010-73880-0-00000-81000-43000-0	\$216.99
14408	BRAINPOP LLC	210200	8/28/2020	US210181	010-32200-0-11100-10000-58000-0	\$2,655.00
14332	CAIN TRUCKING, INC.	210085	7/31/2020	137942	010-00000-0-00000-81000-58000-0	\$1,800.00
14037	CALIFORNIA BUSINESS MACHINES	210243	8/28/2020	256706	010-00000-0-11100-10000-43000-0	\$75.43
12549	CALIFORNIA SCHOOL BOARDS ASSN.	210014	7/17/2020	INV-52762-C7H4K4	010-00000-0-00000-72000-58000-0	\$3,795.00
12549	CALIFORNIA SCHOOL BOARDS ASSN.	210015	7/17/2020	INV-51772-J8V4Y5	010-00000-0-00000-72000-53000-0	\$6,421.00
12548	CALIFORNIA TURF EQUIP. & SUPP.	210047	7/17/2020	457364	010-81500-0-00000-81000-43000-0	\$20.88
12548	CALIFORNIA TURF EQUIP. & SUPP.	210088	7/31/2020	464133	010-81500-0-00000-81000-43000-0	\$160.85
13954	CANBY'S ACS, INC.	210186	8/14/2020	27634	010-81500-0-00000-81000-43000-0	\$2,416.54
13309	CASBO	210017	7/17/2020	627546	010-00000-0-00000-72000-53000-0	\$1,000.00
13619	CDW GOVERNMENT, INC.	210120	8/7/2020	ZPJ4202	010-32200-0-11100-10000-43000-0	\$1,177.44
13619	CDW GOVERNMENT, INC.	210086	7/31/2020	ZXV1561	010-07200-0-11100-10000-43000-0	\$9.13
13619	CDW GOVERNMENT, INC.	210087	7/31/2020	ZKR0213	010-07200-0-11100-10000-43000-0	\$1,181.44
13619	CDW GOVERNMENT, INC.	210187	8/14/2020	ZPL1293	010-32200-0-11100-10000-43000-0	\$1,145.76



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13619	CDW GOVERNMENT INC.	210217	8/28/2020	ZPT0758	010-32200-0-11100-10000-43000-0	\$22.47
13619	CDW GOVERNMENT INC.	210219	8/28/2020	ZSK1999	010-32200-0-11100-10000-43000-0	\$215.54
13619	CDW GOVERNMENT INC.	210220	8/28/2020	ZSV2577	010-32200-0-11100-10000-43000-0	\$228.65
13619	CDW GOVERNMENT INC.	210221	8/28/2020	ZTN8043	010-32200-0-11100-10000-43000-0	\$2,657.64
12143	DEBRA GILBERT	210250	8/28/2020	LOTTERY REIMB.	010-11000-0-11100-10000-43000-0	\$87.26
13823	DEMSEY, FILLIGER & ASSOCIATES	210061	7/31/2020	20200716tesd01	010-00000-0-00000-72000-58000-0	\$2,800.00
13823	DEMSEY, FILLIGER & ASSOCIATES	210062	7/31/2020	20200716tesd01	010-00000-0-00000-71000-58000-0	\$200.00
13219	DEPARTMENT OF JUSTICE	210255	8/28/2020	461565	010-00000-0-00000-72000-58000-0	\$32.00
14177	DUBUQUE BANK & TRUST	210130	8/7/2020	7287401335	010-99901-0-00000-91000-74390-0	\$17,741.41
14177	DUBUQUE BANK & TRUST	210129	8/7/2020	7287401335	010-99901-0-00000-91000-74380-0	\$4,258.59
5481	EMPLOYMENT DEVELOPMENT DEPT.	210018	7/17/2020	94238433 Q2.2020	010-00000-0-00000-00000-95025-0	\$493.89
14168	ENGLAND, BRADLEY	210112	7/31/2020	REIMB.PHYSICAL	010-00000-0-00000-81000-58000-0	\$90.00
13983	EWING IRRIGATION	210135	8/7/2020	12182115	010-63870-0-11100-10000-43000-0	\$347.43
13983	EWING IRRIGATION	210136	8/7/2020	12182140	010-63870-0-11100-10000-43000-0	\$259.48
14241	Explore Learning	210022	7/17/2020	00077334	010-41270-0-11100-10000-58000-0	\$5,931.00
14241	Explore Learning	210193	8/14/2020	2402743	010-07200-0-11100-10000-53000-0	\$875.00
14374	F & M VISA b	210055	7/17/2020	7885 BETTENCOURT	010-00000-0-00000-72000-59000-0	\$275.00
14387	F & M VISA h	210149	8/7/2020	8453 HENRY	010-00000-0-00000-72000-58000-0	\$17.09
14387	F & M VISA h	210150	44050	8453 HENRY	010-32100-0-00000-81000-43000-0	743.44
14387	F & M VISA h	210152	44050	8453 HENRY	010-32100-0-00000-81000-43000-0	342.6
14387	F & M VISA h	210153	44050	8453 HENRY	010-32100-0-00000-81000-43000-0	527.87
14387	F & M VISA h	210154	44050	8453 HENRY	010-32100-0-00000-81000-43000-0	224.1
14387	F & M VISA h	210155	44050	8453 HENRY	010-32100-0-00000-81000-43000-0	179.46
14373	F & M VISA m	210156	8/7/2020	7893 MARTIN	010-00000-0-00000-72000-58000-0	\$9.61
14373	F & M VISA m	210157	8/7/2020	7893 MARTIN	010-00000-0-00000-72000-58000-0	\$25.00
14356	FIREFLY COMPUTERS, LLC.	210081	7/31/2020	1000185755	010-41270-0-11100-10000-44000-0	\$10,000.00
14356	FIREFLY COMPUTERS, LLC.	210081	44043	1000185755	010-32200-0-11100-10000-44000-0	63183.85
14356	FIREFLY COMPUTERS, LLC.	210218	44071	1000188893	010-32200-0-11100-10000-44000-0	8221.33
14270	FIRST BOOK NATIONAL OFFICE	210209	8/28/2020	700311841	010-90336-0-11100-10000-43000-0	\$432.23
14270	FIRST BOOK NATIONAL OFFICE	210010	7/17/2020	700301095	010-90336-0-11100-10000-43000-0	\$2,533.05
14102	FOLLETT SCHOOL SOLUTIONS, INC.	210182	8/14/2020	1407849	010-00000-0-11100-10000-58000-0	\$1,636.41
13810	FRED PRYOR SEMINARS	210070	7/31/2020	034826931-20179	010-00000-0-00000-72000-53000-0	\$299.00
14359	FRONTLINE TECH GROUP LLC	210013	7/17/2020	INVUS116717	010-00000-0-00000-72000-58000-0	\$3,564.90
11961	GIOTTOS ALARM TECH	210091	7/31/2020	130577	010-81500-0-00000-81000-58000-0	\$948.00
14410	GOMES, MAYRA	210184	8/14/2020	REIMB.FINGRPRNTS	010-00000-0-00000-72000-58000-0	\$22.00
13744	GREENFIELD LEARNING, INC.	210009	7/17/2020	7772	010-30100-0-11100-10000-58000-0	\$11,900.00
14315	HCI SYSTEMS	210254	8/28/2020	167286	010-00000-0-00000-81000-58000-0	\$551.00
12476	HOUGHTON MIFFLIN COMPANY	210212	8/28/2020	954932015	010-07200-0-11100-10000-42000-0	\$718.40
12577	HOUSTON INSURANCE SERVICES	210118	8/7/2020	4537	010-00000-0-00000-72000-54500-0	\$26,387.00
12577	HOUSTON INSURANCE SERVICES	210118	8/7/2020	4537	010-00000-0-00000-72000-54500-0	\$3,400.00
14385	ILLUMINATE EDUCATION INC	210005	7/17/2020	CIN/V0000001599	010-07200-0-11100-10000-58000-0	\$5,392.90
13471	INDEPENDENT SALES	210092	7/31/2020	15820	010-81500-0-00000-81000-43000-0	\$171.28

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13957	INFINITY COMM. & CONSUL., INC.	210028	7/17/2020	11085	010-00000-0-00000-71000-58000-0	\$3,375.00
13500	INTERACTIVE EDUCATIONAL SER.	210011	7/17/2020	184413	010-00000-0-00000-72000-58000-0	\$750.00
11838	LANGE PLUMBING	210096	7/31/2020	851873	010-81500-0-00000-81000-43000-0	\$53.51
11838	LANGE PLUMBING	210098	7/31/2020	851677	010-81500-0-00000-81000-43000-0	\$26.28
11838	LANGE PLUMBING	210099	7/31/2020	852022	010-81500-0-00000-81000-43000-0	\$47.09
11838	LANGE PLUMBING	210100	7/31/2020	851665	010-81500-0-00000-81000-43000-0	\$227.67
14407	LEARNING A-Z, LLC	210194	44057	2452240	010-32200-0-11100-10000-58000-0	2956
13961	LOWES	210114	8/7/2020	908713	010-81500-0-00000-81000-43000-0	\$80.44
13961	LOWES	210115	8/7/2020	906806	010-81500-0-00000-81000-43000-0	\$279.96
13961	LOWES	210116	8/7/2020	998547	010-00000-0-00000-81000-43000-0	\$949.53
13961	LOWES	210141	8/7/2020	901394	010-81500-0-00000-81000-43000-0	\$199.03
13961	LOWES	210142	8/7/2020	908966	010-81500-0-00000-81000-43000-0	\$142.56
13961	LOWES	210143	8/7/2020	908993	010-81500-0-00000-81000-43000-0	\$256.52
13961	LOWES	210144	8/7/2020	908407	010-81500-0-00000-81000-43000-0	\$137.79
13961	LOWES	210145	8/7/2020	908443	010-81500-0-00000-81000-43000-0	\$144.62
13961	LOWES	210146	8/7/2020	908603	010-81500-0-00000-81000-43000-0	\$147.85
13961	LOWES	210146	8/7/2020	908603	010-00000-0-00000-71000-58000-0	\$1,529.85
12270	LOZANO SMITH	210252	8/28/2020	2115292	010-00000-0-00000-71000-58000-0	\$1,899.98
12270	LOZANO SMITH	210253	8/28/2020	2115293	010-00000-0-00000-71000-58000-0	\$1,899.98
14381	MENDOZA, YVONNE	210137	8/7/2020	MILE REIMB. 7/21-7/23	010-00000-0-00000-72000-52000-0	\$47.16
13882	MOBILE MODULAR MGT. CORP.	210093	7/31/2020	2065014	010-00000-0-00000-81000-56000-0	\$610.00
13882	MOBILE MODULAR MGT. CORP.	210094	7/31/2020	2065022	010-00000-0-00000-81000-56000-0	\$610.00
13882	MOBILE MODULAR MGT. CORP.	210095	7/31/2020	2065023	010-00000-0-00000-81000-56000-0	\$610.00
13882	MOBILE MODULAR MGT. CORP.	210203	8/28/2020	2073884	010-00000-0-00000-81000-56000-0	\$610.00
13882	MOBILE MODULAR MGT. CORP.	210204	8/28/2020	2073905	010-00000-0-00000-81000-56000-0	\$610.00
13882	MOBILE MODULAR MGT. CORP.	210205	8/28/2020	2073906	010-00000-0-00000-81000-56000-0	\$610.00
13882	MOBILE MODULAR MGT. CORP.	210006	7/17/2020	2056856	010-00000-0-00000-81000-56000-0	\$610.00
13882	MOBILE MODULAR MGT. CORP.	210007	7/17/2020	2056796	010-00000-0-00000-81000-56000-0	\$610.00
13882	MOBILE MODULAR MGT. CORP.	210008	7/17/2020	2056797	010-00000-0-00000-81000-56000-0	\$610.00
14205	MOBYMAX LLC	210105	7/31/2020	194917	010-07200-0-11100-10000-43000-0	\$3,495.00
11531	MORRIS LEVIN & SON	210101	7/31/2020	110814364	010-81500-0-00000-81000-43000-0	\$3.44
14411	NEARPOD, INC.	210206	44071	INV/29518	010-32200-0-11100-10000-58000-0	4000
12836	OFFICE DEPOT, INC.	210029	7/17/2020	374850304001	010-11000-0-11100-10000-43000-0	\$39.19
12836	OFFICE DEPOT, INC.	210103	7/31/2020	107367538001	010-00000-0-00000-72000-43000-0	\$61.13
12836	OFFICE DEPOT, INC.	210104	7/31/2020	107388992001	010-00000-0-00000-72000-43000-0	\$32.31
12836	OFFICE DEPOT, INC.	210113	7/31/2020	107388993001	010-00000-0-00000-72000-43000-0	\$6.89
12836	OFFICE DEPOT, INC.	210170	8/14/2020	498319298-001	010-90336-0-11100-10000-44000-0	\$958.96
12836	OFFICE DEPOT, INC.	210222	8/28/2020	113158533002	010-07200-0-11100-10000-43000-0	\$101.37
12836	OFFICE DEPOT, INC.	210007	8/28/2020	113158529001	010-07200-0-11100-10000-43000-0	-\$256.53
12836	OFFICE DEPOT, INC.	210223	8/28/2020	106958228001	010-07200-0-11100-10000-43000-0	\$2,967.82
12836	OFFICE DEPOT, INC.	210224	8/28/2020	115701311001	010-07200-0-11100-10000-43000-0	\$242.58
12836	OFFICE DEPOT, INC.	210227	8/28/2020	113829319001	010-11000-0-11100-10000-43000-0	\$174.23
12836	OFFICE DEPOT, INC.	210228	8/28/2020	112682052001	010-11000-0-11100-10000-43000-0	\$315.45

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12836	OFFICE DEPOT, INC.	210229	8/28/2020	113733746001	010-11000-0-11100-10000-43000-0	\$87.69
12836	OFFICE DEPOT, INC.	210230	8/28/2020	115455689001	010-11000-0-11100-10000-43000-0	\$98.35
12836	OFFICE DEPOT, INC.	210231	8/28/2020	115791381001	010-11000-0-11100-10000-43000-0	\$32.13
12836	OFFICE DEPOT, INC.	210232	8/28/2020	115919387001	010-11000-0-11100-10000-43000-0	\$118.99
12836	OFFICE DEPOT, INC.	210233	8/28/2020	113496201001	010-11000-0-11100-10000-43000-0	\$105.22
12836	OFFICE DEPOT, INC.	210234	8/28/2020	112044343001	010-11000-0-11100-10000-43000-0	\$68.48
12836	OFFICE DEPOT, INC.	210235	8/28/2020	115708844001	010-11000-0-11100-10000-43000-0	\$66.12
12836	OFFICE DEPOT, INC.	210236	8/28/2020	1145932248001	010-11000-0-11100-10000-43000-0	\$66.65
12836	OFFICE DEPOT, INC.	210238	8/28/2020	115235810001	010-11000-0-11100-10000-43000-0	\$35.55
12836	OFFICE DEPOT, INC.	210225	8/28/2020	116150813001	010-00000-0-00000-71500-43000-0	\$32.09
12836	OFFICE DEPOT, INC.	210226	8/28/2020	114526015001	010-00000-0-00000-71500-43000-0	\$253.32
12836	OFFICE DEPOT, INC.	210227	8/28/2020	115235040001	010-11000-0-11100-10000-43000-0	\$172.39
14070	PIXLEY AUTO PARTS	210045	7/17/2020	27201	010-81500-0-00000-81000-43000-0	\$34.46
14179	PURCHASE POWER	210256	8/28/2020	8000-9090-0896-7114	010-00000-0-00000-72000-59000-0	\$201.00
14409	RED WAVE COMM INC	210147	8/7/2020	20438	010-81500-0-00000-81000-58000-0	\$437.50
14109	RENAISSANCE LEARNING INC.	210002	7/17/2020	INV5166304-711737	010-07200-0-11316-10000-58000-0	\$1,500.00
14109	RENAISSANCE LEARNING INC.	210003	7/17/2020	INV5166304-711737	010-07200-0-11327-10000-58000-0	\$2,000.00
14109	RENAISSANCE LEARNING INC.	210004	7/17/2020	INV5166304-711737	010-07200-0-11100-10000-58000-0	\$5,434.00
14396	S & S AG AND AUTO PARTS	210123	8/7/2020	997113	010-81500-0-00000-81000-43000-0	\$6.99
14396	S & S AG AND AUTO PARTS	210124	8/7/2020	996667	010-81500-0-00000-81000-43000-0	\$22.08
14396	S & S AG AND AUTO PARTS	210125	8/7/2020	9966632	010-07230-0-00000-36000-43000-0	\$42.42
14396	S & S AG AND AUTO PARTS	210126	8/7/2020	9949653	010-07230-0-00000-36000-43000-0	\$17.14
14396	S & S AG AND AUTO PARTS	210214	8/28/2020	999611	010-07230-0-00000-36000-43000-0	\$128.97
14396	S & S AG AND AUTO PARTS	210215	8/28/2020	998895	010-81500-0-00000-81000-43000-0	\$55.48
14396	S & S AG AND AUTO PARTS	210216	8/28/2020	998306	010-07230-0-00000-36000-43000-0	\$91.51
14015	SAN JOAQUIN CO. OFFICE OF ED.	210111	7/31/2020	201359	010-00000-0-00000-72000-58000-0	\$450.00
12434	SCHOLASTIC INC	210246	8/28/2020	M6974471	010-07200-0-11100-10000-43000-0	\$334.05
13969	SCHOOL SERVICES OF CALIF., INC	210247	8/28/2020	W/110131-IN	010-00000-0-00000-71000-52000-0	\$275.00
13969	SCHOOL SERVICES OF CALIF., INC	210247	8/28/2020	W/110131-IN	010-00000-0-00000-72000-52000-0	\$275.00
13969	SCHOOL SERVICES OF CALIF., INC	210248	8/28/2020	W/109855-IN	010-00000-0-00000-71000-52000-0	\$275.00
13717	SCHOOLWORKS, INC.	210052	7/17/2020	3391	010-00000-0-00000-72000-58000-0	\$7,500.00
14308	SHI INTERNATIONAL CORP	210108	7/31/2020	B11984827	010-07200-0-11100-10000-58000-0	\$2,801.16
14111	SISC	210195	8/14/2020	AUG HW RET.BRD.ACTV	010-00000-0-00000-71000-34020-0	\$7,242.40
14111	SISC	210196	8/14/2020	AUG HW RET.BRD.ACTV	010-00000-0-00000-00000-95028-0	\$3,534.00
14111	SISC	210197	8/14/2020	AUG HW RET.BRD.ACTV	010-00000-0-00000-00000-95028-0	\$63,020.60
14111	SISC	210198	8/14/2020	AUG.PEN.FEE	010-00000-0-00000-72000-58000-0	\$3,065.25
14111	SISC	210019	7/17/2020	JULY HW RET.BRD.ACTV	010-00000-0-00000-00000-95024-0	\$59,637.60
14111	SISC	210020	7/17/2020	JULY HW RET.BRD.ACTV	010-00000-0-00000-00000-95028-0	\$6,763.96
14111	SISC	210021	7/17/2020	JULY HW RET.BRD.ACTV	010-00000-0-00000-71000-34020-0	\$7,242.40
13306	SMALL SCHOOL DISTRICTS' ASSOC.	210016	7/17/2020	17-02878	010-00000-0-00000-71000-53000-0	\$1,050.00
5388	SOUTHERN CAL GAS	210106	7/31/2020	108 416 9100 8	010-00000-0-00000-81000-55000-0	\$72.68
5388	SOUTHERN CAL GAS	210207	8/28/2020	108 416 9100 8	010-00000-0-00000-81000-55000-0	\$70.73

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5383	SOUTHERN CALIF EDISON CO	210107	7/31/2020	3-003-6471-91	010-99900-0-00000-81000-55000-0	\$1,906.10
5383	SOUTHERN CALIF EDISON CO	210121	8/7/2020	3-003-6248-80	010-99900-0-00000-81000-55000-0	\$2,943.23
5383	SOUTHERN CALIF EDISON CO	210213	8/28/2020	3-003-6248-80	010-99900-0-00000-81000-55000-0	\$8,489.23
13902	SOUTHWEST SCH. & OFFICE SUPPLY	210189	8/14/2020	PINV0720353	010-00000-0-11100-10000-43000-0	\$45.85
13902	SOUTHWEST SCH. & OFFICE SUPPLY	210190	8/14/2020	PINV0720004	010-00000-0-11100-10000-43000-0	\$1,418.91
14320	STEVENS REFRIGERATION HEAT&AIR	210245	8/28/2020	38688080620	010-81500-0-00000-81000-58000-0	\$455.39
11541	TF TIRE & SERVICE	210244	8/28/2020	TP-972847	010-07230-0-00000-36000-43000-0	\$85.80
14369	THE HOME DEPOT PRO	210050	7/17/2020	558008074	010-81500-0-00000-81000-43000-0	\$168.74
14369	THE HOME DEPOT PRO	210048	7/17/2020	558274031	010-81500-0-00000-81000-43000-0	\$52.22
14369	THE HOME DEPOT PRO	210049	7/17/2020	558733853	010-81500-0-00000-81000-43000-0	\$115.23
14369	THE HOME DEPOT PRO	210051	7/17/2020	557999059	010-81500-0-00000-81000-43000-0	\$204.16
14369	THE HOME DEPOT PRO	210159	8/14/2020	559235858	010-32100-0-00000-81000-44000-0	\$3,878.98
14369	THE HOME DEPOT PRO	210004	8/14/2020	564467462	010-32100-0-00000-81000-44000-0	-\$3,878.98
14369	THE HOME DEPOT PRO	210161	8/14/2020	558233458	010-32100-0-00000-81000-44000-0	\$1,798.89
14369	THE HOME DEPOT PRO	210162	8/14/2020	558233458	010-32100-0-00000-81000-44000-0	\$715.51
14369	THE HOME DEPOT PRO	210005	8/14/2020	561331141	010-32100-0-00000-81000-44000-0	-\$715.51
14369	THE HOME DEPOT PRO	210006	8/14/2020	559661855	010-81500-0-00000-81000-43000-0	-\$28.13
14369	THE HOME DEPOT PRO	210164	8/14/2020	557476249	010-32100-0-00000-81000-43000-0	\$52.61
14369	THE HOME DEPOT PRO	210165	8/14/2020	557545472	010-32100-0-00000-81000-43000-0	\$335.10
14369	THE HOME DEPOT PRO	210166	8/14/2020	560342602	010-32100-0-00000-81000-43000-0	\$396.08
14369	THE HOME DEPOT PRO	210167	8/14/2020	558233466	010-32100-0-00000-81000-44000-0	\$2,594.53
14369	THE HOME DEPOT PRO	210168	8/14/2020	563749878	010-32100-0-00000-81000-43000-0	\$787.76
14369	THE HOME DEPOT PRO	210169	8/14/2020	564228187	010-32100-0-00000-81000-43000-0	\$37.87
14369	THE HOME DEPOT PRO	210158	8/14/2020	558801296	010-32100-0-00000-81000-43000-0	\$304.85
14369	THE HOME DEPOT PRO	210140	8/7/2020	563749886	010-00000-0-00000-81000-43000-0	\$1,639.36
12264	TIPTON AUTO PARTS	210035	7/17/2020	10121	010-81500-0-00000-81000-43000-0	\$26.88
12264	TIPTON AUTO PARTS	210039	7/17/2020	10968	010-81500-0-00000-81000-43000-0	\$29.06
12264	TIPTON AUTO PARTS	210036	7/17/2020	10248	010-81500-0-00000-81000-43000-0	\$2.42
12264	TIPTON AUTO PARTS	210037	7/17/2020	10296	010-81500-0-00000-81000-43000-0	\$9.69
12264	TIPTON AUTO PARTS	210038	7/17/2020	10846	010-81500-0-00000-81000-43000-0	\$10.78
12264	TIPTON AUTO PARTS	210040	7/17/2020	11094	010-81500-0-00000-81000-43000-0	\$21.94
12264	TIPTON AUTO PARTS	210041	7/17/2020	11107	010-81500-0-00000-81000-43000-0	\$92.61
12264	TIPTON AUTO PARTS	210042	7/17/2020	11193	010-81500-0-00000-81000-43000-0	\$7.53
12264	TIPTON AUTO PARTS	210043	7/17/2020	11198	010-81500-0-00000-81000-43000-0	\$265.59
12264	TIPTON AUTO PARTS	210044	7/17/2020	11418	010-81500-0-00000-81000-43000-0	\$3.78
12264	TIPTON AUTO PARTS	210128	8/7/2020	11585	010-81500-0-00000-81000-43000-0	\$30.13
12264	TIPTON AUTO PARTS	210176	8/14/2020	11979	010-81500-0-00000-81000-43000-0	\$13.48
12264	TIPTON AUTO PARTS	210177	8/14/2020	12272	010-81500-0-00000-81000-43000-0	\$10.76
12264	TIPTON AUTO PARTS	210178	8/14/2020	12447	010-81500-0-00000-81000-43000-0	\$6.44
12264	TIPTON AUTO PARTS	210179	8/14/2020	12660	010-81500-0-00000-81000-43000-0	\$16.14
12264	TIPTON AUTO PARTS	210180	8/14/2020	12793	010-81500-0-00000-81000-43000-0	\$34.77
5760	TIPTON COMMUNITY SERVICES DIST	210023	7/17/2020	10040002	010-00000-0-00000-81000-55000-0	\$1,045.56

TIPTON ELEMENTARY SCHOOL DISTRICT

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
5760	TIPTON COMMUNITY SERVICES DIST	210122	8/7/2020	10040002	010-00000-0-00000-81000-55000-0	\$1,213.19
13605	TULARE CO. OFFICE OF EDUCATION	210172	8/14/2020	201814	010-07200-0-11100-10000-58000-0	\$300.00
13605	TULARE CO. OFFICE OF EDUCATION	210173	8/14/2020	201867	010-07200-0-11100-10000-58000-0	\$5,584.00
13582	TULARE CO. SCHOOL BOARDS ASSN.	210060	7/17/2020	2020-2021 MEMBERSHIP	010-00000-0-00000-71000-53000-0	\$60.00
13463	TULARE COUNTY OFFICE OF EDUCAT	210030	7/17/2020	202152	010-00000-0-00000-72000-59000-0	\$2,400.00
12324	TULE TRASH COMPANY	210191	8/14/2020	74134	010-00000-0-00000-81000-55000-0	\$875.48
12324	TULE TRASH COMPANY	210089	7/31/2020	71744	010-00000-0-00000-81000-55000-0	\$862.54
13333	VERIZON WIRELESS	210109	7/31/2020	9859064438	010-00000-0-00000-81000-59000-0	\$565.77
14354	WIZIX TECH GROUP INC	210183	8/14/2020	169924	010-00000-0-11100-10000-43000-0	\$12.00
14354	WIZIX TECH GROUP INC	210131	8/7/2020	168494	010-00000-0-11100-10000-58000-0	\$23.41
14354	WIZIX TECH GROUP INC	210132	8/7/2020	168495	010-00000-0-00000-72000-58000-0	\$158.42
14354	WIZIX TECH GROUP INC	210133	8/7/2020	168496	010-00000-0-11100-10000-58000-0	\$122.31
14354	WIZIX TECH GROUP INC	210134	8/7/2020	169128	010-00000-0-11100-10000-58000-0	\$6.31
14354	WIZIX TECH GROUP INC	210058	7/17/2020	164115	010-00000-0-11100-10000-58000-0	\$135.37
14354	WIZIX TECH GROUP INC	210057	7/17/2020	164113	010-00000-0-11100-10000-58000-0	\$90.58
14354	WIZIX TECH GROUP INC	210033	7/17/2020	164114	010-00000-0-00000-72000-58000-0	\$176.16
14412	ZOOM VIDEO COMMUNICATIONS INC	210208	8/28/2020	INV36132692	010-32200-0-11100-10000-58000-0	\$1,800.00

010-General Fund Total Expenditures:

\$459,929.59

FUND 130 CAFETERIA

CAFETERIA FUND 130

14101	B&B PEST CONTROL SERVICE	210063	7/31/2020	01-TIP-05-20	130-53100-0-00000-37000-58000-0	\$40.00
14101	B&B PEST CONTROL SERVICE	210065	7/31/2020	01-TIP-06-20	130-53100-0-00000-37000-58000-0	\$40.00
14397	FIRST QUALITY PRODUCE	210239	8/28/2020	1147681	130-53100-0-00000-37000-47000-0	\$1,251.50
14397	FIRST QUALITY PRODUCE	210240	8/28/2020	1147917	130-53100-0-00000-37000-47000-0	\$651.65
14397	FIRST QUALITY PRODUCE	210241	8/28/2020	1148178	130-53100-0-00000-37000-47000-0	\$430.00
14400	FRESH START MEALS	210181	8/14/2020	TIPELM-0522	130-53100-0-00000-37000-47000-0	\$1,225.00
14400	FRESH START MEALS	210117	8/7/2020	TIPELM-0529	130-53100-0-00000-37000-47000-0	\$1,225.00
14400	FRESH START MEALS	210068	7/31/2020	TIPELM-0504	130-53100-0-00000-37000-47000-0	\$2,695.00
14400	FRESH START MEALS	210072	7/31/2020	TIPELM-0511	130-53100-0-00000-37000-47000-0	\$2,695.00
14400	FRESH START MEALS	210067	7/31/2020	TIPELM-0501	130-53100-0-00000-37000-47000-0	\$1,225.00
14400	FRESH START MEALS	210071	7/31/2020	TIPELM-0508	130-53100-0-00000-37000-47000-0	\$1,347.50
14400	FRESH START MEALS	210074	7/31/2020	TIPELM-0515	130-53100-0-00000-37000-47000-0	\$1,347.50
14400	FRESH START MEALS	210075	7/31/2020	TIPELM-0518	130-53100-0-00000-37000-47000-0	\$2,695.00
14400	FRESH START MEALS	210076	7/31/2020	TIPELM-0526	130-53100-0-00000-37000-47000-0	\$2,450.00
14400	FRESH START MEALS	210077	7/31/2020	TIPELM-0601	130-53100-0-00000-37000-47000-0	\$2,450.00
14246	FRESNO PRODUCE INC	210201	8/28/2020	966311	130-53100-0-00000-37000-47000-0	\$114.00
12921	GOLD STAR FOODS INC.	210025	7/17/2020	3372036	130-53100-0-00000-37000-58000-0	\$9.00
12921	GOLD STAR FOODS INC.	210026	7/17/2020	3373042	130-53100-0-00000-37000-58000-0	\$18.00

TIPTON ELEMENTARY SCHOOL DISTRICT

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
12921	GOLD STAR FOODS INC.	210078	7/31/2020	3379304	130-53100-0-00000-37000-58000-0	\$0.90
12921	GOLD STAR FOODS INC.	210175	8/14/2020	3395256	130-53100-0-00000-37000-58000-0	\$6.30
12921	GOLD STAR FOODS INC.	210211	8/28/2020	3401835	130-53100-0-00000-37000-47000-0	\$855.00
12921	GOLD STAR FOODS INC.	210202	8/28/2020	3394756	130-53100-0-00000-37000-47000-0	\$67.50
14315	HCI SYSTEMS	210079	7/31/2020	164799	130-53100-0-00000-37000-58000-0	\$797.00
14159	HEARTLAND SCHOOL SOLUTIONS	210242	8/28/2020	HSSREC010903A	130-53100-0-00000-37000-58000-0	\$497.50
13130	SYSCO FOOD SERVICES	210138	8/7/2020	284479676	130-53100-0-00000-37000-47000-0	\$129.27
13130	SYSCO FOOD SERVICES	210139	8/7/2020	284497240	130-53100-0-00000-37000-47000-0	\$6,062.88
13130	SYSCO FOOD SERVICES	210001	8/7/2020	284237279	130-53100-0-00000-37000-47000-0	-\$592.85
13130	SYSCO FOOD SERVICES	210002	8/7/2020	284361316	130-53100-0-00000-37000-47000-0	-\$1,446.01
13130	SYSCO FOOD SERVICES	210003	8/7/2020	284187249	130-53100-0-00000-37000-47000-0	-\$64.74
13130	SYSCO FOOD SERVICES	210188	8/14/2020	284503003	130-53100-0-00000-37000-47000-0	\$4,268.87
12324	TULE TRASH COMPANY	210090	7/31/2020	71743	130-53100-0-00000-81000-55000-0	\$1,164.93
12324	TULE TRASH COMPANY	210192	8/14/2020	74133	130-53100-0-00000-81000-55000-0	\$1,182.40

**130-Cafeteria Fund Total Expenditures:**

**\$34,838.10**

**TOTAL PAYMENTS**

**\$494,767.69**



## **7. FINANCE: Action items:**

### **7.2 Unaudited Actuals**

# Tipton Elementary School District

370 N. Evans Rd  
Tipton, CA 93272

## 2019-20 Unaudited Actuals Report



Presented to the Board September 8, 2020

Maryann Henry  
Business Manager

# TIPTON ELEMENTARY SCHOOL DISTRICT

## Summary

**2019-2020 Unaudited Actuals**

September 8, 2020

### Summary Analysis

The 2019-20 Unaudited Actuals reflect the District's financial activity that occurred during the year, as well as, the District's financial position as of June 30, 2020. The unaudited actuals also contain supplemental information concerning the District's activity in detail. Education code requires districts to close their books and adopt the report of financial activities and position by September 15<sup>th</sup> of each year for the preceding fiscal year. This information is submitted to both the Tulare County Office of Education, as well as, the California Department of education for review.

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	64.49%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$4,088,098.89
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$4,088,098.89
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	3.03%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sep 08, 2020

To the Superintendent of Public Instruction:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

Sarah Smigiera

Stacey Bettencourt

Name

Name

Director of External Business

Superintendent

Title

Title

559-733-6339

559-752-4213

Telephone

Telephone

sarah.smigiera@tcoe.org

sbettencourt@tipton.k12.ca.us

E-mail Address

E-mail Address

EPA

Expenditures through: June 30, 2020  
For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	431,500.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>431,500.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	431,500.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>431,500.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		431,500.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Unaudited Actuals	2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Unaudited Actuals	2020-21 Budget
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	



TIPTON ELEMENTARY SCHOOL DISTRICT

**GENERAL FUND**

2019-20  
Unaudited Actuals  
As of June 30, 2020

**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	2019-20 Unaudited Actuals			2020-21 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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	6,032,541.11	0.00	6,032,541.11	5,503,320.00	0.00	5,503,320.00	-8.6%
2) Federal Revenue		8100-8299	0.00	318,251.37	318,251.37	0.00	529,768.00	529,768.00	66.5%
3) Other State Revenue		8300-8599	148,815.59	550,070.34	698,885.93	100,167.00	397,240.54	497,407.54	-28.8%
4) Other Local Revenue		8600-8799	160,371.68	130,581.92	290,953.60	45,000.00	118,115.00	163,115.00	-43.9%
5) TOTAL, REVENUES			6,341,728.38	998,903.63	7,340,632.01	5,648,487.00	1,045,123.54	6,693,610.54	-8.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	2,558,885.99	27,416.88	2,586,302.87	2,369,240.00	52,854.00	2,422,094.00	-6.3%
2) Classified Salaries		2000-2999	631,069.25	438,432.10	1,069,501.35	612,649.00	425,262.00	1,037,911.00	-3.0%
3) Employee Benefits		3000-3999	1,485,595.87	516,052.50	2,001,648.37	1,479,132.00	464,469.76	1,943,601.76	-2.9%
4) Books and Supplies		4000-4999	140,732.45	191,712.32	332,444.77	416,965.71	294,863.54	711,829.25	114.1%
5) Services and Other Operating Expenditures		5000-5999	443,293.75	132,108.31	575,402.06	520,084.29	291,468.00	811,532.29	41.0%
6) Capital Outlay		6000-6999	0.00	19,890.74	19,890.74	18,000.00	8,935.00	26,935.00	35.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	11,938.00	163,743.30	175,681.30	31,625.00	177,584.00	209,209.00	19.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(59,483.24)	35,900.47	(23,582.77)	(25,426.00)	16,310.00	(9,116.00)	-61.3%
9) TOTAL, EXPENDITURES			5,212,032.07	1,525,256.62	6,737,288.69	5,422,250.00	1,731,746.30	7,153,996.30	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,129,696.31	(526,352.99)	603,343.32	226,237.00	(686,622.76)	(460,385.76)	-176.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(684,594.99)	684,594.99	0.00	(683,622.76)	683,622.76	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(684,594.99)	684,594.99	0.00	(683,622.76)	683,622.76	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			445,101.32	158,242.00	603,343.32	(457,385.76)	(3,000.00)	(460,385.76)	-176.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,791,689.16	382,705.47	3,174,394.63	3,226,790.48	540,947.47	3,767,737.95	18.7%
b) Audit Adjustments		9793	(10,000.00)	0.00	(10,000.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,781,689.16	382,705.47	3,164,394.63	3,226,790.48	540,947.47	3,767,737.95	19.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,781,689.16	382,705.47	3,164,394.63	3,226,790.48	540,947.47	3,767,737.95	19.1%
2) Ending Balance, June 30 (E + F1e)			3,226,790.48	540,947.47	3,767,737.95	2,769,404.72	537,947.47	3,307,352.19	-12.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	612,840.84	612,840.84	0.00	609,840.84	609,840.84	-0.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	292,338.67	0.00	292,338.67	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	2,931,951.81	(71,893.37)	2,860,058.44	2,766,904.72	(71,893.37)	2,695,011.35	-5.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	2,797,188.74	612,014.36	3,409,203.10				
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	2,500.00	0.00	2,500.00				
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	803,565.11	67,999.45	871,564.56				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	23,582.77	0.00	23,582.77				
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				
9) TOTAL, ASSETS			3,626,836.62	680,013.81	4,306,850.43				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	399,699.94	100,354.82	500,054.76				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	346.20	0.00	346.20				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	38,711.52	38,711.52				
6) TOTAL, LIABILITIES			400,046.14	139,066.34	539,112.48				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,226,790.48	540,947.47	3,767,737.95				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	4,864,943.00	0.00	4,864,943.00	4,161,353.00	0.00	4,161,353.00	-14.5%
Education Protection Account State Aid - Current Year		8012	424,897.00	0.00	424,897.00	626,464.00	0.00	626,464.00	47.4%
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	5,548.69	0.00	5,548.69	0.00	0.00	0.00	-100.0%
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	669,140.68	0.00	669,140.68	725,503.00	0.00	725,503.00	8.4%
Unsecured Roll Taxes		8042	46,089.39	0.00	46,089.39	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	13,101.71	0.00	13,101.71	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	12,876.01	0.00	12,876.01	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,486.63	0.00	4,486.63	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,458.00	0.00	1,458.00	0.00	0.00	0.00	-100.0%
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%
<b>Subtotal, LCFF Sources</b>			<b>6,042,541.11</b>	<b>0.00</b>	<b>6,042,541.11</b>	<b>5,513,320.00</b>	<b>0.00</b>	<b>5,513,320.00</b>	<b>-8.8%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8081	(10,000.00)		(10,000.00)	(10,000.00)		(10,000.00)	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/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL LCFF SOURCES</b>			<b>6,032,541.11</b>	<b>0.00</b>	<b>6,032,541.11</b>	<b>5,503,320.00</b>	<b>0.00</b>	<b>5,503,320.00</b>	<b>-8.8%</b>
<b>FEDERAL REVENUE</b>									
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		232,573.12	232,573.12		247,867.00	247,867.00	6.6%
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		28,127.87	28,127.87		32,960.00	32,960.00	17.2%
Title III, Part A, Immigrant Student Program	4201	8290		1,764.38	1,764.38		3,344.00	3,344.00	89.5%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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)	
Title III, Part A, English Learner Program	4203	8290		42,630.71	42,630.71		38,311.00	38,311.00	-10.1%
Public Charter Schools Grant Program (PCSGP)	4610	8280		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5830	8290		13,155.29	13,155.29		18,208.00	18,208.00	38.4%
Other NCLB / Every Student Succeeds Act	5510, 5830	8290		13,155.29	13,155.29		18,208.00	18,208.00	38.4%
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	0.00	0.00	0.00	189,078.00	189,078.00	New
<b>TOTAL, FEDERAL REVENUE</b>			0.00	318,251.37	318,251.37	0.00	529,768.00	529,768.00	66.5%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	16,895.00	0.00	16,895.00	16,895.00	0.00	16,895.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	83,373.59	30,041.31	113,414.90	79,772.00	28,155.00	107,927.00	-4.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		168,828.75	168,828.75		152,838.54	152,838.54	-9.5%
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		10,452.07	10,452.07		0.00	0.00	-100.0%
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%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	48,547.00	340,748.21	389,295.21	3,500.00	216,247.00	219,747.00	-43.6%
<b>TOTAL, OTHER STATE REVENUE</b>			148,815.59	550,070.34	698,885.93	100,167.00	397,240.54	497,407.54	-28.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	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	399.00	399.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	87,142.99	0.00	87,142.99	50,000.00	0.00	50,000.00	-42.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	65,984.39	0.00	65,984.39	(20,000.00)	0.00	(20,000.00)	-130.3%
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	11,000.00	11,000.00	0.00	11,500.00	11,500.00	4.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,244.30	119,182.92	126,427.22	15,000.00	106,615.00	121,615.00	-3.8%
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	6380	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6380	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6380	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>160,371.68</b>	<b>130,581.92</b>	<b>290,953.60</b>	<b>45,000.00</b>	<b>118,115.00</b>	<b>163,115.00</b>	<b>-43.9%</b>
<b>TOTAL, REVENUES</b>			<b>6,341,728.38</b>	<b>998,903.63</b>	<b>7,340,632.01</b>	<b>5,648,487.00</b>	<b>1,045,123.54</b>	<b>6,693,610.54</b>	<b>-8.8%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	2,309,803.99	10,650.00	2,320,453.99	2,118,464.00	38,500.00	2,156,964.00	-7.0%
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	137,000.00	0.00	137,000.00	137,000.00	0.00	137,000.00	0.0%
Other Certificated Salaries		1900	112,082.00	16,768.88	128,848.88	113,776.00	14,354.00	128,130.00	-0.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,558,885.99</b>	<b>27,418.88</b>	<b>2,586,302.87</b>	<b>2,369,240.00</b>	<b>52,854.00</b>	<b>2,422,094.00</b>	<b>-6.3%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	130,424.25	252,790.95	383,215.20	130,254.00	229,094.00	359,348.00	-6.2%
Classified Support Salaries		2200	251,275.56	110,890.61	362,166.17	247,860.00	130,640.00	378,300.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	129,942.83	16,506.37	146,449.20	127,491.00	16,195.00	143,686.00	-1.9%
Clerical, Technical and Office Salaries		2400	119,426.61	1,870.00	121,296.61	106,744.00	0.00	106,744.00	-12.0%
Other Classified Salaries		2900	0.00	56,374.17	56,374.17	500.00	49,333.00	49,833.00	-11.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>631,069.25</b>	<b>438,432.10</b>	<b>1,069,501.35</b>	<b>612,649.00</b>	<b>425,262.00</b>	<b>1,037,911.00</b>	<b>-3.0%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	340,233.37	319,868.15	660,101.52	328,223.15	225,973.00	554,196.15	-16.0%
PERS		3201-3202	116,604.70	72,327.40	188,932.10	139,062.00	95,517.76	234,579.76	24.2%
OASDI/Medicare/Alternative		3301-3302	93,317.86	32,418.54	125,736.40	86,888.15	33,318.00	120,186.15	-4.4%
Health and Welfare Benefits		3401-3402	805,955.10	75,459.52	881,414.62	770,364.00	87,893.00	858,357.00	-2.6%
Unemployment Insurance		3501-3502	1,804.11	222.76	2,026.87	1,696.70	243.00	1,939.70	-4.3%
Workers' Compensation		3601-3602	106,238.81	13,198.76	119,437.57	124,768.00	17,616.00	142,384.00	19.2%
OPEB, Allocated		3701-3702	4,919.38	672.59	5,591.97	12,600.00	1,761.00	14,361.00	156.8%
OPEB, Active Employees		3751-3752	16,522.54	1,884.78	18,407.32	15,550.00	2,048.00	17,598.00	-4.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,485,595.87</b>	<b>516,052.50</b>	<b>2,001,648.37</b>	<b>1,479,132.00</b>	<b>464,469.76</b>	<b>1,943,601.76</b>	<b>-2.9%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	14,000.00	14,000.00	New
Books and Other Reference Materials		4200	5,922.17	3,014.06	8,936.23	22,056.71	14,555.00	36,611.71	309.7%
Materials and Supplies		4300	103,020.91	78,666.76	181,687.67	215,272.00	149,308.54	364,580.54	100.7%
Noncapitalized Equipment		4400	31,666.21	110,031.50	141,717.71	178,137.00	117,000.00	295,137.00	108.3%
Food		4700	103.16	0.00	103.16	1,500.00	0.00	1,500.00	1354.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>140,732.45</b>	<b>191,712.32</b>	<b>332,444.77</b>	<b>416,985.71</b>	<b>294,863.54</b>	<b>711,829.25</b>	<b>114.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,075.45	7,841.29	13,916.74	6,600.00	34,487.00	43,087.00	209.6%
Dues and Memberships		5300	11,967.00	0.00	11,967.00	28,700.00	0.00	28,700.00	139.8%
Insurance		5400 - 5450	29,395.00	0.00	29,395.00	33,400.00	0.00	33,400.00	13.6%
Operations and Housekeeping Services		5500	38,120.93	59,553.86	97,674.79	50,000.00	63,916.00	113,916.00	16.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,682.05	1,852.83	59,534.88	66,500.00	7,000.00	73,500.00	23.5%
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	262,423.30	62,860.33	325,283.63	296,864.29	186,065.00	482,929.29	48.5%
Communications		5900	37,630.02	0.00	37,630.02	36,000.00	0.00	36,000.00	-4.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>443,293.75</b>	<b>132,108.31</b>	<b>575,402.06</b>	<b>520,064.29</b>	<b>291,468.00</b>	<b>811,532.29</b>	<b>41.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	19,890.74	19,890.74	0.00	8,935.00	8,935.00	-55.1%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	18,000.00	0.00	18,000.00	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>19,890.74</b>	<b>19,890.74</b>	<b>18,000.00</b>	<b>8,935.00</b>	<b>26,935.00</b>	<b>35.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	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	11,938.00	0.00	11,938.00	31,625.00	0.00	31,625.00	164.9%
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/P 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 Transfers	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		743B	0.00	61,505.15	61,505.15	0.00	59,518.00	59,518.00	-3.2%
Other Debt Service - Principal		7439	0.00	102,238.15	102,238.15	0.00	118,066.00	118,066.00	15.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>11,938.00</b>	<b>183,743.30</b>	<b>175,681.30</b>	<b>31,625.00</b>	<b>177,584.00</b>	<b>209,209.00</b>	<b>19.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(35,900.47)	35,900.47	0.00	(16,310.00)	16,310.00	0.00	0.0%
Transfers of Indirect Costs - Intertund		7350	(23,582.77)	0.00	(23,582.77)	(9,116.00)	0.00	(9,116.00)	-61.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(59,483.24)</b>	<b>35,900.47</b>	<b>(23,582.77)</b>	<b>(25,426.00)</b>	<b>16,310.00</b>	<b>(9,116.00)</b>	<b>-61.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,212,032.07</b>	<b>1,525,256.62</b>	<b>6,737,288.69</b>	<b>5,422,250.00</b>	<b>1,731,748.30</b>	<b>7,153,998.30</b>	<b>6.2%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital 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%
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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(684,594.99)	684,594.99	0.00	(683,622.76)	683,622.76	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			(684,594.99)	684,594.99	0.00	(683,622.76)	683,622.76	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(684,594.99)	684,594.99	0.00	(683,622.76)	683,622.76	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	6,032,541.11	0.00	6,032,541.11	5,503,320.00	0.00	5,503,320.00	-8.8%
2) Federal Revenue		8100-8299	0.00	318,251.37	318,251.37	0.00	529,768.00	529,768.00	66.5%
3) Other State Revenue		8300-8599	148,815.59	550,070.34	698,885.93	100,167.00	397,240.54	497,407.54	-28.8%
4) Other Local Revenue		8600-8799	160,371.68	130,581.92	290,953.60	45,000.00	118,115.00	163,115.00	-43.9%
5) TOTAL, REVENUES			6,341,728.38	998,903.63	7,340,632.01	5,648,487.00	1,045,123.54	6,693,610.54	-8.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		3,595,871.72	904,646.22	4,500,517.94	3,636,361.71	967,871.30	4,604,233.01	2.3%
2) Instruction - Related Services	2000-2999		497,745.64	52,235.37	549,981.01	510,898.00	55,199.00	566,097.00	2.9%
3) Pupil Services	3000-3999		281,405.62	14,515.34	295,920.96	274,525.29	14,500.00	289,025.29	-2.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	532.00	0.00	532.00	New
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		549,278.03	57,333.47	606,611.50	594,339.00	30,005.00	624,344.00	2.9%
8) Plant Services	8000-8999		275,793.06	332,782.92	608,575.98	373,969.00	488,587.00	860,556.00	41.4%
9) Other Outgo	9000-9999	Except 7600-7699	11,938.00	163,743.30	175,681.30	31,625.00	177,584.00	209,209.00	19.1%
10) TOTAL, EXPENDITURES			5,212,032.07	1,525,256.62	6,737,288.69	5,422,250.00	1,731,748.30	7,153,998.30	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,129,696.31	(526,352.99)	603,343.32	226,237.00	(686,622.76)	(460,385.76)	-176.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(684,594.99)	684,594.99	0.00	(683,622.76)	683,622.76	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(684,594.99)	684,594.99	0.00	(683,622.76)	683,622.76	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			445,101.32	158,242.00	603,343.32	(457,385.76)	(3,000.00)	(460,385.76)	-176.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,791,689.16	382,705.47	3,174,394.63	3,226,790.48	540,947.47	3,767,737.95	18.7%
b) Audit Adjustments		9793	(10,000.00)	0.00	(10,000.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,781,689.16	382,705.47	3,164,394.63	3,226,790.48	540,947.47	3,767,737.95	19.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,781,689.16	382,705.47	3,164,394.63	3,226,790.48	540,947.47	3,767,737.95	19.1%
2) Ending Balance, June 30 (E + F1e)			3,226,790.48	540,947.47	3,767,737.95	2,769,404.72	537,947.47	3,307,352.19	-12.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	612,840.84	612,840.84	0.00	609,840.84	609,840.84	-0.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	292,338.67	0.00	292,338.67	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	2,931,951.81	(71,893.37)	2,860,058.44	2,766,904.72	(71,893.37)	2,695,011.35	-5.8%



<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
5640	Medi-Cal Billing Option	12,634.16	9,634.16
6230	California Clean Energy Jobs Act	10,153.20	10,153.20
6300	Lottery: Instructional Materials	85,767.40	85,767.40
7311	Classified School Employee Professional Development Block Grant	4,298.11	4,298.11
7388	SB 117 COVID-19 LEA Response Funds	8,624.89	8,624.89
9010	Other Restricted Local	491,363.08	491,363.08
Total, Restricted Balance		<u>612,840.84</u>	<u>609,840.84</u>

OTHER FUNDS UNAUDITED ACTUALS 2019-2020 YE

	CAFETERIA FUND 13	DEFERRED MAINTENANCE FUND 14	BUILDING FUND 21	CAPITAL FACILITIES FUND 25	COUNTY SCHOOLS FACILITIES FUND NEW CONSTR. FUND 35	COUNTY SCHOOLS FACILITIES FUND MODERN. FUND 351
<b>BEGINNING FUND BALANCE</b>	\$ 294,475	\$ 76,411	\$ 1,549	\$ 2,038	\$ 2,165	\$ 1,031
<b>INCOME</b>						
Federal Revenue	\$ 512,246	\$ -	\$ -	\$ -	\$ -	\$ -
Other State Revenue	33,793	-	-	-	-	-
Other Local Revenue	27,431	12,906	45	6,147	58	28
Transfers In and Other Sources	-	-	-	-	-	-
<b>TOTAL INCOME</b>	\$ 573,470	\$ 12,906	\$ 45	\$ 6,147	\$ 58	\$ 28
<b>EXPENSES</b>						
Classified Salaries	\$ 145,499	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	64,815	-	-	-	-	-
Books and Supplies	252,069	14,847	-	-	-	-
Service, Operating Expenses	18,192	10,541	1,000	-	2,000	500
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Direct Support/Indirect Costs	23,583	-	-	-	-	-
Transfers Out and Other Uses	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	\$ 504,158	\$ 25,388	\$ 1,000	\$ -	\$ 2,000	\$ 500
<b>TOTAL REVENUE OVER EXPENDITURE</b>	\$ 69,312	\$ (12,482)	\$ (955)	\$ 6,147	\$ (1,942)	\$ (472)
<b>ENDING FUND BALANCE</b>	\$ 363,787	\$ 63,929	\$ 595	\$ 8,184	\$ 223	\$ 559



TIPTON ELEMENTARY SCHOOL DISTRICT

## CAFETERIA FUND

2019-20

Unaudited Actuals

As of June 30, 2020

### 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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	512,245.88	395,000.00	-22.9%
3) Other State Revenue		8300-8599	33,763.85	35,000.00	3.7%
4) Other Local Revenue		8600-8799	27,460.05	14,500.00	-47.2%
5) TOTAL, REVENUES			573,469.78	444,500.00	-22.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	145,499.21	147,161.00	1.1%
3) Employee Benefits		3000-3999	64,814.82	72,920.00	12.5%
4) Books and Supplies		4000-4999	252,068.71	222,500.00	-11.7%
5) Services and Other Operating Expenditures		5000-5999	18,191.86	20,000.00	9.9%
6) Capital Outlay		6000-6999	0.00	10,000.00	New
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	23,582.77	9,116.00	-61.3%
9) TOTAL, EXPENDITURES			504,157.37	481,697.00	-4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			69,312.41	(37,197.00)	-153.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			69,312.41	(37,197.00)	-153.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	294,475.00	363,787.41	23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			294,475.00	363,787.41	23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			294,475.00	363,787.41	23.5%
2) Ending Balance, June 30 (E + F1e)			363,787.41	326,590.41	-10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	300.00	0.00	-100.0%
Stores		9712	10,601.37	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			352,886.04	326,590.41	-7.5%
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	324,753.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	300.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	72,722.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	346.20		
6) Stores		9320	10,601.37		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			408,722.89		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	20,266.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	23,582.77		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,086.51		
6) TOTAL, LIABILITIES			44,935.48		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			363,787.41		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	512,245.88	395,000.00	-22.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>512,245.88</b>	<b>395,000.00</b>	<b>-22.9%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	33,763.85	35,000.00	3.7%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>33,763.85</b>	<b>35,000.00</b>	<b>3.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,105.90	2,000.00	-5.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,525.71	2,500.00	-61.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,892.43	(3,000.00)	-143.5%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,936.01	13,000.00	8.9%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>27,460.05</b>	<b>14,500.00</b>	<b>-47.2%</b>
<b>TOTAL REVENUES</b>			<b>573,469.78</b>	<b>444,500.00</b>	<b>-22.5%</b>



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	98,689.85	101,610.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	46,809.36	45,551.00	-2.7%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>145,499.21</b>	<b>147,161.00</b>	<b>1.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,541.26	33,376.00	25.8%
OASDI/Medicare/Alternative		3301-3302	11,130.60	11,257.00	1.1%
Health and Welfare Benefits		3401-3402	22,117.84	21,850.00	-1.2%
Unemployment Insurance		3501-3502	72.76	74.00	1.7%
Workers' Compensation		3601-3602	4,314.90	5,372.00	24.5%
OPEB, Allocated		3701-3702	225.07	578.00	156.8%
OPEB, Active Employees		3751-3752	412.39	413.00	0.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>64,814.82</b>	<b>72,920.00</b>	<b>12.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,215.73	30,000.00	111.0%
Noncapitalized Equipment		4400	6,361.33	7,500.00	17.9%
Food		4700	231,491.65	185,000.00	-20.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>252,068.71</b>	<b>222,500.00</b>	<b>-11.7%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	60.00	500.00	733.3%
Dues and Memberships		5300	347.65	500.00	43.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,733.87	11,000.00	-13.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	500.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,050.34	7,500.00	48.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,191.86</b>	<b>20,000.00</b>	<b>9.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	10,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>10,000.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	23,582.77	9,116.00	-61.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>23,582.77</b>	<b>9,116.00</b>	<b>-61.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>504,157.37</b>	<b>481,697.00</b>	<b>-4.5%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	512,245.88	395,000.00	-22.9%
3) Other State Revenue		8300-8599	33,763.85	35,000.00	3.7%
4) Other Local Revenue		8600-8799	27,460.05	14,500.00	-47.2%
5) TOTAL, REVENUES			573,469.78	444,500.00	-22.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		467,840.73	451,581.00	-3.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		23,582.77	9,116.00	-61.3%
8) Plant Services	8000-8999		12,733.87	21,000.00	64.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			504,157.37	481,697.00	-4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			69,312.41	(37,197.00)	-153.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			69,312.41	(37,197.00)	-153.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	294,475.00	363,787.41	23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			294,475.00	363,787.41	23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			294,475.00	363,787.41	23.5%
2) Ending Balance, June 30 (E + F1e)			363,787.41	326,590.41	-10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	300.00	0.00	-100.0%
Stores		9712	10,601.37	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			352,886.04	326,590.41	-7.5%
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%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	352,886.04	326,590.41
Total, Restricted Balance		<u>352,886.04</u>	<u>326,590.41</u>



TIPTON ELEMENTARY SCHOOL DISTRICT

## DEFERRED MAINTENANCE FUND

2019-20  
Unaudited Actuals  
As of June 30, 2020

### Fund # 14

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

Principle revenues in this fund are:

- Interest
- Interfund Transfers In
- LCFF Revenue



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	10,000.00	10,000.00	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	2,905.96	1,100.00	-62.1%
5) TOTAL, REVENUES			12,905.96	11,100.00	-14.0%
<b>B. EXPENDITURES</b>					
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	14,846.94	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	10,541.12	10,000.00	-5.1%
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			25,388.06	10,000.00	-60.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,482.10)	1,100.00	-108.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,482.10)	1,100.00	-108.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,410.61	63,928.51	-3.7%
b) Audit Adjustments		9793	10,000.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			76,410.61	63,928.51	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,410.61	63,928.51	-16.3%
2) Ending Balance, June 30 (E + F1e)			63,928.51	65,028.51	1.7%
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			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	63,928.51	65,028.51	1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	63,928.51		
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) TOTAL, ASSETS			63,928.51		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			63,928.51		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	1,713.15	1,100.00	-35.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,192.81	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,905.96</b>	<b>1,100.00</b>	<b>-62.1%</b>
<b>TOTAL, REVENUES</b>			<b>12,905.96</b>	<b>11,100.00</b>	<b>-14.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,846.94	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>14,846.94</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	10,541.12	5,000.00	-52.6%
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	5,000.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,541.12</b>	<b>10,000.00</b>	<b>-5.1%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>25,388.06</b>	<b>10,000.00</b>	<b>-60.6%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	10,000.00	10,000.00	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	2,905.96	1,100.00	-62.1%
5) TOTAL, REVENUES			12,905.96	11,100.00	-14.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		25,388.06	10,000.00	-60.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,388.06	10,000.00	-60.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(12,482.10)	1,100.00	-108.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,482.10)	1,100.00	-108.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,410.61	63,928.51	-3.7%
b) Audit Adjustments		9793	10,000.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			76,410.61	63,928.51	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,410.61	63,928.51	-16.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	63,928.51	65,028.51	1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Unaudited Actuals</u>	<u>2020-21 Budget</u>
Total, Restricted Balance		0.00	0.00



TIPTON ELEMENTARY SCHOOL DISTRICT

## **BUILDING FUND**

2019-20

Unaudited Actuals

As of June 30, 2020

### **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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	45.37	50.00	10.2%
5) TOTAL, REVENUES			45.37	50.00	10.2%
<b>B. EXPENDITURES</b>					
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	1,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(954.63)	50.00	-105.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(954.63)	50.00	-105.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,549.17	594.54	-61.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,549.17	594.54	-61.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,549.17	594.54	-61.6%
2) Ending Balance, June 30 (E + F1e)			594.54	644.54	8.4%
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			594.54	644.54	8.4%
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	594.54		
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) TOTAL, ASSETS			594.54		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			594.54		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
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	41.21	50.00	21.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	4.16	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>45.37</b>	<b>50.00</b>	<b>10.2%</b>
<b>TOTAL, REVENUES</b>			<b>45.37</b>	<b>50.00</b>	<b>10.2%</b>



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,000.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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 Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	45.37	50.00	10.2%
5) TOTAL, REVENUES			45.37	50.00	10.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(954.63)	50.00	-105.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(954.63)	50.00	-105.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,549.17	594.54	-61.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,549.17	594.54	-61.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,549.17	594.54	-61.6%
2) Ending Balance, June 30 (E + F1e)			594.54	644.54	8.4%
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			594.54	644.54	8.4%
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%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	594.54	644.54
Total, Restricted Balance		594.54	644.54



TIPTON ELEMENTARY SCHOOL DISTRICT

## CAPITAL FACILITIES FUND

2019-20

Unaudited Actuals

As of June 30, 2020

### 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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	6,146.50	7,650.00	24.5%
5) TOTAL, REVENUES			6,146.50	7,650.00	24.5%
<b>B. EXPENDITURES</b>					
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	5,000.00	New
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	5,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,146.50	2,650.00	-56.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,146.50	2,650.00	-56.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,037.72	8,184.22	301.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,037.72	8,184.22	301.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,037.72	8,184.22	301.6%
2) Ending Balance, June 30 (E + F1e)			8,184.22	10,834.22	32.4%
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			8,184.22	10,834.22	32.4%
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,184.22		
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) TOTAL, ASSETS			8,184.22		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,184.22		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
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	89.35	100.00	11.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	200.82	50.00	-75.1%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	5,856.33	7,500.00	28.1%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,146.50</b>	<b>7,650.00</b>	<b>24.5%</b>
<b>TOTAL, REVENUES</b>			<b>6,146.50</b>	<b>7,650.00</b>	<b>24.5%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	5,000.00	New
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>5,000.00</b>	<b>New</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>5,000.00</b>	<b>New</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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 Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	6,146.50	7,650.00	24.5%
5) TOTAL, REVENUES			6,146.50	7,650.00	24.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	5,000.00	New
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	5,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,146.50	2,650.00	-56.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%



Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,146.50	2,650.00	-56.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,037.72	8,184.22	301.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,037.72	8,184.22	301.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,037.72	8,184.22	301.6%
2) Ending Balance, June 30 (E + F1e)			8,184.22	10,834.22	32.4%
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			8,184.22	10,834.22	32.4%
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%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	8,184.22	10,834.22
<b>Total, Restricted Balance</b>		<b>8,184.22</b>	<b>10,834.22</b>



TIPTON ELEMENTARY SCHOOL DISTRICT

**COUNTY SCHOOL FACILITIES FUND**

2019-20

Unaudited Actuals

As of June 30, 2020

**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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	85.91	70.00	-18.5%
5) TOTAL, REVENUES			85.91	70.00	-18.5%
<b>B. EXPENDITURES</b>					
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	2,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,500.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,414.09)	70.00	-102.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,414.09)	70.00	-102.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,196.15	782.06	-75.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,196.15	782.06	-75.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,196.15	782.06	-75.5%
2) Ending Balance, June 30 (E + F1e)			782.06	852.06	9.0%
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			782.06	852.06	9.0%
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	782.06		
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) TOTAL, ASSETS			782.06		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			782.06		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	85.91	70.00	-18.5%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			85.91	70.00	-18.5%
<b>TOTAL, REVENUES</b>			85.91	70.00	-18.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	2,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,500.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,500.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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 Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	85.91	70.00	-18.5%
5) TOTAL, REVENUES			85.91	70.00	-18.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		2,500.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,500.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,414.09)	70.00	-102.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,414.09)	70.00	-102.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,196.15	782.06	-75.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,196.15	782.06	-75.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,196.15	782.06	-75.5%
2) Ending Balance, June 30 (E + F1e)			782.06	852.06	9.0%
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			782.06	852.06	9.0%
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%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
7710	State School Facilities Projects	782.06	852.06
<b>Total, Restricted Balance</b>		<b>782.06</b>	<b>852.06</b>



TIPTON ELEMENTARY SCHOOL DISTRICT

**BOND INTEREST AND REDEMPTION FUND**

2019-20  
Unaudited Actuals  
As of June 30, 2020

**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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	324.81	0.00	-100.0%
4) Other Local Revenue		8600-8799	151,703.83	100,650.00	-33.7%
5) TOTAL, REVENUES			152,028.64	100,650.00	-33.8%
<b>B. EXPENDITURES</b>					
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	100,650.00	100,650.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			100,650.00	100,650.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			51,378.64	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			51,378.64	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	289,877.22	341,255.86	17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			289,877.22	341,255.86	17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			289,877.22	341,255.86	17.7%
2) Ending Balance, June 30 (E + F1e)			341,255.86	341,255.86	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			341,255.86	341,255.86	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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	341,255.86		
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) TOTAL, ASSETS			341,255.86		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			341,255.86		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	324.81	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			324.81	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	122,547.69	100,650.00	-17.9%
Unsecured Roll		8612	23,256.55	0.00	-100.0%
Prior Years' Taxes		8613	3,765.34	0.00	-100.0%
Supplemental Taxes		8614	(4,976.80)	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	7,111.05	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			151,703.83	100,650.00	-33.7%
<b>TOTAL, REVENUES</b>			152,028.64	100,650.00	-33.8%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
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)			100,650.00	100,650.00	0.0%
TOTAL EXPENDITURES			100,650.00	100,650.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	324.81	0.00	-100.0%
4) Other Local Revenue		8600-8799	151,703.83	100,650.00	-33.7%
5) TOTAL, REVENUES			152,028.64	100,650.00	-33.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	100,650.00	100,650.00	0.0%
10) TOTAL, EXPENDITURES			100,650.00	100,650.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			51,378.64	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			51,378.64	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	289,877.22	341,255.86	17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			289,877.22	341,255.86	17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			289,877.22	341,255.86	17.7%
2) Ending Balance, June 30 (E + F1e)			341,255.86	341,255.86	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			341,255.86	341,255.86	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%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	341,255.86	341,255.86
Total, Restricted Balance		<u>341,255.86</u>	<u>341,255.86</u>



2019-20  
Unaudited Actuals  
As of June 30, 2020

# SUPPLEMENTAL FORMS

ADA – Average Daily Attendance

CEA – Current Expense Formula

Assets – Capital Assets

Debt – Schedule of Long Term Debt

ESMOE – Every Student Succeeds Act MOE

ICR – Indirect Cost Rates

L – Lottery

PCRAF – Schedule of Allocation Factors

PCR – Program Cost Report

SIAA/SIAB – Summary of Inter-fund Activities

Other forms as needed –  
(GANN/LCFF Calculator/Technical Reviews/Budget Comparison).

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	521.39	521.39	525.08	521.39	521.39	521.39
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	521.39	521.39	525.08	521.39	521.39	521.39
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	1.02	1.02	1.02	1.02	1.02	1.02
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	1.02	1.02	1.02	1.02	1.02	1.02
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	522.41	522.41	526.10	522.41	522.41	522.41
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education         ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA         (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

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	2,586,302.87	301	0.00	303	2,586,302.87	305	3,790.00		307	2,582,512.87	309
2000 - Classified Salaries	1,069,501.35	311	0.00	313	1,069,501.35	315	205,440.00		317	864,061.35	319
3000 - Employee Benefits	2,001,648.37	321	5,591.97	323	1,996,056.40	325	104,448.77		327	1,891,607.63	329
4000 - Books, Supplies Equip Replace. (6500)	332,444.77	331	442.87	333	332,001.90	335	55,334.19		337	276,667.71	339
5000 - Services... & 7300 - Indirect Costs	551,819.29	341	0.00	343	551,819.29	345	16,453.84		347	535,365.45	349
<b>TOTAL</b>					<b>6,535,681.81</b>	<b>365</b>			<b>TOTAL</b>	<b>6,150,215.01</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			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).			147,957.64
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			3,966,462.46
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.			64.49%
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)	64.49%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	6,150,215.01
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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Unaudited Actuals  
2019-20 Unaudited Actuals  
Schedule of Capital Assets

54 72215 000000  
Form ASSET

Tipton Elementary  
Tulare County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	5,154.00		5,154.00			5,154.00
Work in Progress	220,665.53		220,665.53	9,820.44	220,665.53	9,820.44
Total capital assets not being depreciated	225,819.53	0.00	225,819.53	9,820.44	220,665.53	14,974.44
Capital assets being depreciated:						
Land Improvements	602,255.28		602,255.28	230,735.83		832,991.11
Buildings	17,797,084.65		17,797,084.65			17,797,084.65
Equipment	935,918.80		935,918.80			935,918.80
Total capital assets being depreciated	19,335,258.73	0.00	19,335,258.73	230,735.83	0.00	19,565,994.56
Accumulated Depreciation for:						
Land Improvements	(406,654.34)		(406,654.34)	(21,020.01)		(427,674.35)
Buildings	(3,986,861.82)		(3,986,861.82)	(436,666.72)		(4,423,528.54)
Equipment	(833,386.60)		(833,386.60)	(27,360.03)		(860,746.63)
Total accumulated depreciation	(5,226,902.76)	0.00	(5,226,902.76)	(485,046.76)	0.00	(5,711,949.52)
Total capital assets being depreciated, net	14,108,355.97	0.00	14,108,355.97	(254,310.93)	0.00	13,854,045.04
Governmental activity capital assets, net	14,334,175.50	0.00	14,334,175.50	(244,490.49)	220,665.53	13,869,019.48
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated			0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation			0.00	0.00	0.00	0.00
Total capital assets being depreciated, net			0.00	0.00	0.00	0.00
Business-type activity capital assets, net			0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	3,297,500.40	288,361.60	3,585,862.00		100,650.00	3,485,212.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable		1,178,800.00	1,178,800.00		20,000.00	1,158,800.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	9,215.74	155.26	9,371.00	12,879.73	9,371.00	12,879.73	
Compensated Absences Payable							
Governmental activities long-term liabilities	3,306,716.14	1,467,316.86	4,774,033.00	12,879.73	130,021.00	4,656,891.73	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt							
Net Pension Liability	1,217,863.62		1,217,863.62		82,238.15	1,135,625.47	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	1,217,863.62	0.00	1,217,863.62	0.00	82,238.15	1,135,625.47	0.00



Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,737,288.69
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	392,807.63
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	19,890.74
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	163,743.30
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				183,634.04
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		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)				6,160,847.02

<b>Section II - Expenditures Per ADA</b>		<b>2019-20 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		522.41
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,793.13
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	6,520,631.10	12,347.58
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	6,520,631.10	12,347.58
B. Required effort (Line A.2 times 90%)	5,868,567.99	11,112.82
C. Current year expenditures (Line I.E and Line II.B)	6,160,847.02	11,793.13
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 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

**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) 163,897.11
- 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) 5,487,963.51

**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) 2.99%

**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. 0.00

**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)	264,699.38
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)	17,601.69
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)	282,301.07
9. Carry-Forward Adjustment (Part IV, Line F)	(84,231.22)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	198,069.85

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,500,517.94
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	549,981.01
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	295,817.80
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
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)	345,994.89
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	19,500.00
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)	0.00
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)	571,083.55
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)	249,082.95
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)	6,531,978.14

**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) 4.32%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2021-22 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))  
(Line A10 divided by Line B19) 3.03%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>282,301.07</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>7,096.86</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.72%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.72%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.72%) times Part III, Line B19); zero if positive	<u>(84,231.22)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(84,231.22)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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:	<u>3.03%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-42,115.61) is applied to the current year calculation and the remainder (\$-42,115.61) is deferred to one or more future years:	<u>3.68%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-28,077.07) is applied to the current year calculation and the remainder (\$-56,154.15) is deferred to one or more future years:	<u>3.89%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(84,231.22)</u>

Approved indirect cost rate: 5.72%  
Highest rate used in any program: 5.72%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	219,989.71	12,583.41	5.72%
01	4035	26,606.01	1,521.86	5.72%
01	4201	1,729.78	34.60	2.00%
01	4203	41,793.39	837.32	2.00%
01	6010	160,818.02	8,010.73	4.98%
01	8150	225,743.94	12,912.55	5.72%
13	5310	480,574.60	23,582.77	4.91%

Unaudited Actuals  
2019-20 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	362,775.34		58,740.15	421,515.49
2. State Lottery Revenue	8560	83,373.59		30,041.31	113,414.90
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		446,148.93	0.00	88,781.46	534,930.39
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	12,720.28		3,014.06	15,734.34
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	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				
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)		12,720.28	0.00	3,014.06	15,734.34
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	433,428.65	0.00	85,767.40	519,196.05
<b>D. COMMENTS:</b>					

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.



	Teacher Full-Time Equivalents				Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	0.00	6,110.34	319,232.47	25,210.00	588,685.24	0.00	199,725.66	
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
<b>Instructional Goals Description</b>								
0001 Pre-Kindergarten								
1110 Regular Education, K-12		27.00	27.00	27.00	28.00		135.00	
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)								
6000 R0CP								
<b>Other Goals Description</b>								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
<b>Other Funds Description</b>								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
<b>C. Total Allocation Factors</b>	0.00	27.00	27.00	27.00	28.00	0.00	135.00	

Unaudited Actuals  
2019-20  
General Fund and Charter Schools Funds  
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	4,795,698.57	1,138,963.71	5,934,662.28	582,985.51	6,517,647.79	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services					442.87	442.87
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					19,890.74	19,890.74
----	Other Outgo					175,681.30	175,681.30
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	47,208.76	47,208.76	47,208.76
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(23,582.77)	(23,582.77)	(23,582.77)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	4,795,698.57	1,138,963.71	5,934,662.28	606,611.50	196,014.91	6,737,288.69

Unaudited Actuals  
2019-20  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	4,500,517.94	200.00	224,438.20	0.00	70,542.43	0.00	0.00			0.00	0.00	4,795,698.57
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		4,500,517.94	200.00	224,438.20	0.00	70,542.43	0.00	0.00	0.00	0.00	0.00	0.00	4,795,698.57

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	350,552.81	588,685.24	199,725.66	1,138,963.71
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		350,552.81	588,685.24	199,725.66	1,138,963.71

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	345,994.89
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	19,500.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	264,699.38
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	630,194.27
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	4,795,698.57
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,138,963.71
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	5,934,662.28
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	480,574.60
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	480,574.60
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		6,415,236.88
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		9.82%

Unaudited Actuals  
2019-20  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	442.87				442.87
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			19,890.74		19,890.74
Other Outgo (Objects 1000-7999)				175,681.30	175,681.30
<b>Total Other Costs</b>	<b>442.87</b>	<b>0.00</b>	<b>19,890.74</b>	<b>175,681.30</b>	<b>196,014.91</b>

Unaudited Actuals  
2019-20 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund 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	(23,582.77)				
Other Sources/Uses Detail					0.00	0.00	23,582.77	346.20
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							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	23,582.77	0.00				
Other Sources/Uses Detail					0.00	0.00	346.20	23,582.77
Fund Reconciliation								
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		
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
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

Unaudited Actuals  
2019-20 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>23,582.77</b>	<b>(23,582.77)</b>	<b>0.00</b>	<b>0.00</b>	<b>23,928.97</b>	<b>23,928.97</b>



Description	2019-20 Actual	2020-21 Budget	% Diff.
SELPA Name: (??) <span style="float: right;">Do NOT Save- SELPA not set</span>			
Date allocation plan approved by SELPA governance:			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services Apportionment			0.00%
F. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
G. Low Incidence Apportionment			0.00%
H. Out of Home Care Apportionment			0.00%
I. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
J. Adjustment for NSS with Declining Enrollment			0.00%
K. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through J)	0.00	0.00	0.00%
L. Mental Health Apportionment			0.00%
M. Federal IDEA Local Assistance Grants - Preschool			0.00%
N. Federal IDEA - Section 619 Preschool			0.00%
O. Other Federal Discretionary Grants			0.00%
P. Other Adjustments			0.00%
Q. Total SELPA Revenues (Sum lines K through P)	0.00	0.00	0.00%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q )	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA: 54-72215-0000000 Tipton Elementary		
Selected SELPA: ?? Invalid or No SELPA ID selected		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
CG	Tulare County	

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>2. PRIOR YEAR DATA</b> (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2018-19 Actual</b>			<b>2019-20 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,977,510.38		3,977,510.38			4,088,098.89
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	522.87		522.87			522.41
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2018-19</b>			<b>Adjustments to 2019-20</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>3. CURRENT YEAR GANN ADA</b> (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2019-20 P2 Report</b>			<b>2020-21 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	522.41		522.41	522.41		522.41
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			522.41			522.41
<b>4. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2019-20 Actual</b>			<b>2020-21 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	5,548.69		5,548.69	0.00		0.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	669,140.68		669,140.68	725,503.00		725,503.00
5. Unsecured Roll Taxes (Object 8042)	46,089.39		46,089.39	0.00		0.00
6. Prior Years' Taxes (Object 8043)	13,101.71		13,101.71	0.00		0.00
7. Supplemental Taxes (Object 8044)	12,876.01		12,876.01	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,486.63		4,486.63	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,857.00		1,857.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	753,100.11	0.00	753,100.11	725,503.00	0.00	725,503.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	753,100.11	0.00	753,100.11	725,503.00	0.00	725,503.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			44,092.34			54,785.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			44,092.34			54,785.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFE - CY (objects 8011 and 8012)	5,289,840.00		5,289,840.00	4,787,817.00		4,787,817.00
25. LCFE/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	5,289,840.00	0.00	5,289,840.00	4,787,817.00	0.00	4,787,817.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,340,632.01		7,340,632.01	6,693,610.54		6,693,610.54
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	153,127.38		153,127.38	30,000.00		30,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
	2019-20 Actual			2020-21 Budget		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,977,510.38			4,088,098.89
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9897			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,088,098.89			4,240,584.98
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			753,100.11			725,503.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			62,689.20			62,689.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			3,379,091.12			3,569,866.98
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,379,091.12			3,569,866.98
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			88,034.95			19,338.03
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			841,135.06			744,841.03
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			3,291,056.17			3,550,528.95
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			841,135.06			
b. State Subventions (Line D8)			3,291,056.17			
c. Less: Excluded Appropriations (Line C23)			44,092.34			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,088,098.89			

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			4,088,098.89			4,240,584.98
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			4,088,098.89			

Please provide below an explanation for each entry in the adjustments column.

*Resolution 2020-2021-03, Board Meeting 9/8/2020*

Tracey Bettencourt  
 Gann Contact Person

559-752-4213  
 Contact Phone Number

LCFF Calculator Universal Assumptions				
Tipton Elementary (72215) - 2019-20 FYE				7/17/2020
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
<b>Target Components:</b>				
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%
Base Grant	4,117,084	4,085,855	4,085,855	4,085,855
Grade Span Adjustment	184,006	176,933	176,933	176,933
Supplemental Grant	796,131	788,956	811,806	811,806
Concentration Grant	807,530	800,125	857,247	857,247
Add-ons	137,790	137,790	137,790	137,790
<b>Total Target</b>	<b>6,042,541</b>	<b>5,989,659</b>	<b>6,069,631</b>	<b>6,069,631</b>
<b>Transition Components:</b>				
Target	\$ 6,042,541	\$ 5,989,659	\$ 6,069,631	\$ 6,069,631
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	5,921,496	5,890,075	5,890,075	5,890,075
Remaining Need after Gap (informational only)	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 6,042,541</b>	<b>\$ 5,989,659</b>	<b>\$ 6,069,631</b>	<b>\$ 6,069,631</b>
<b>Components of LCFF By Object Code</b>				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 4,864,943	\$ 4,815,041	\$ 4,895,013	\$ 4,895,013
8011 - Fair Share				
8311 & 8590 - Categoricals				
EPA (for LCFF Calculation purposes)	424,897	421,917	421,917	421,917
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	752,701	752,701	752,701	752,701
8096 - In-Lieu of Property Taxes	-	-	-	-
<i>Property Taxes net of in-lieu</i>	<i>752,701</i>	<i>752,701</i>	<i>752,701</i>	<i>752,701</i>
<b>TOTAL FUNDING</b>	<b>\$ 6,042,541</b>	<b>\$ 5,989,659</b>	<b>\$ 6,069,631</b>	<b>\$ 6,069,631</b>
<i>Basic Aid Status</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 6,042,541</b>	<b>\$ 5,989,659</b>	<b>\$ 6,069,631</b>	<b>\$ 6,069,631</b>
<b>EPA Details</b>				
% of Adjusted Revenue Limit - Annual	16.08698870%	16.08698870%	16.08698870%	16.08698870%
% of Adjusted Revenue Limit - P-2	16.08698870%	16.08698870%	16.08698870%	16.08698870%
EPA (for LCFF Calculation purposes)	\$ 424,897	\$ 421,917	\$ 421,917	\$ 421,917
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	424,897	421,917	421,917	421,917
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	6,603	(65)	-	-
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions				
Tipton Elementary (72215) - 2019-20 FYE				7/17/2020
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
<b>Unduplicated Pupil Population</b>				
Enrollment	542	542	542	542
COE Enrollment	2	2	2	2
<i>Total Enrollment</i>	<i>544</i>	<i>544</i>	<i>544</i>	<i>544</i>
Unduplicated Pupil Count	517	517	517	517
COE Unduplicated Pupil Count	1	1	1	1
<i>Total Unduplicated Pupil Count</i>	<i>518</i>	<i>518</i>	<i>518</i>	<i>518</i>
Rolling %, Supplemental Grant	92.5500%	92.5400%	95.2200%	95.2200%
Rolling %, Concentration Grant	92.5500%	92.5400%	95.2200%	95.2200%
<b>FUNDED ADA</b>				
<b>Adjusted Base Grant ADA</b>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	229.72	220.89	220.89	220.89
Grades 4-6	164.13	183.95	183.95	183.95
Grades 7-8	132.25	117.57	117.57	117.57
Grades 9-12	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>526.10</b>	<b>522.41</b>	<b>522.41</b>	<b>522.41</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>526.10</b>	<b>522.41</b>	<b>522.41</b>	<b>522.41</b>
<b>ACTUAL ADA (Current Year Only)</b>				
Grades TK-3	220.89	220.89	220.89	220.89
Grades 4-6	183.95	183.95	183.95	183.95
Grades 7-8	117.57	117.57	117.57	117.57
Grades 9-12	-	-	-	-
<b>Total Actual ADA</b>	<b>522.41</b>	<b>522.41</b>	<b>522.41</b>	<b>522.41</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>3.69</b>	<b>-</b>	<b>-</b>	<b>-</b>

LCAP Percentage to Increase or Improve Services				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concent \$	1,603,661 \$	1,589,081 \$	1,669,053 \$	1,669,053
Current year Percentage to Increase or Improve St	37.28%	37.28%	39.15%	39.15%

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**  
**Tipton Elementary (72215) - 2019-20 FYE 2020-21 Signed Budget 7/17/20**

	2018-19	2019-20	2020-21	2021-22	2022-23
Estimated Property Taxes (with RDA)	744,141	752,701	752,701	752,701	752,701
Less In-Lieu transfer	-	-	-	-	-
Total Local Revenue	\$ 744,141	\$ 752,701	\$ 752,701	\$ 752,701	\$ 752,701
Statewide 90th percentile rate	---	---	---	---	---

**OTHER LCFF TRANSITION INFORMATION**

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

	2018-19	2019-20	2020-21	2021-22	2022-23
Floor Adjustments	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-
Minimum State Aid Adjustments	-	-	-	-	-
Funded Based on Target Formula	FALSE	TRUE	TRUE	TRUE	TRUE

**UNDUPLICATED PUPIL PERCENTAGE**

	2018-19	2019-20	2020-21	2021-22	2022-23
District Enrollment	545	542	542	542	542
COE Enrollment	3	2	2	2	2
Total Enrollment	548	544	544	544	544
District Unduplicated Pupil Count	475	517	517	517	517
COE Unduplicated Pupil Count	3	1	1	1	1
Total Unduplicated Pupil Count	478	518	518	518	518

	2018-19	2019-20	2020-21	2021-22	2022-23
3-yr rolling percentage	87.23%	95.22%	95.22%	95.22%	95.22%
Unduplicated Pupil Percentage	92.01%	92.55%	92.54%	92.22%	92.22%

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

ADA to use:

**CURRENT YEAR ADA:**

	2018-19	2019-20	2020-21	2021-22	2022-23
Grades TK-3	229.59	220.76	220.76	220.76	220.76
Grades 4-6	163.24	183.06	183.06	183.06	183.06
Grades 7-8	132.25	117.57	117.57	117.57	117.57
Grades 9-12	-	-	-	-	-

Non Public School, NPS-Licensed Children Institutions, Community Day School:

	2018-19	2019-20	2020-21	2021-22	2022-23
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-

Annual



**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**  
**Tipton Elementary (72215) - 2019-20 FYE 2020-21 Signed Budget** 7/17/20

	2018-19	2019-20	2020-21	2021-22	2022-23
E-3	-	-	-	-	-
E-4	-	-	-	-	-
<b>DISTRICT TOTAL</b>	<b>525.08</b>	<b>521.39</b>	<b>521.39</b>	<b>521.39</b>	<b>521.39</b>
County operated (Community School, Special Ed):					
Grades TK-3	-	0.13	0.13	0.13	0.13
Grades 4-6	1.79	0.89	0.89	0.89	0.89
Grades 7-8	1.00	-	-	-	-
Grades 9-12	-	-	-	-	-
<b>COUNTY TOTAL</b>	<b>2.79</b>	<b>1.02</b>	<b>1.02</b>	<b>1.02</b>	<b>1.02</b>

**RATIO: District ADA to Enrollment**  
**RATIO: County ADA to Enrollment**

96.34%	96.20%	96.20%	96.20%	96.20%
93.00%	51.00%	51.00%	51.00%	51.00%

**PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT**  
 ADA transfer: Student from District to Charter (cross fiscal year)

	2018-19	2019-20	2020-21	2021-22	2022-23
A-6	-	-	-	-	-
A-7	-	-	-	-	-
A-8	-	-	-	-	-
A-9	-	-	-	-	-
A-11	-	-	-	-	-
A-12	-	-	-	-	-
A-13	-	-	-	-	-
A-14	-	-	-	-	-

ADA transfer: Student from Charter to District (cross fiscal year)

A-6	-	-	-	-	-
A-7	-	-	-	-	-
A-8	-	-	-	-	-
A-9	-	-	-	-	-
A-11	-	-	-	-	-
A-12	-	-	-	-	-
A-13	-	-	-	-	-
A-14	-	-	-	-	-

Difference (if diff. < 0, no adj. to PY ADA)

**LCFF ADA**

**ADA Guarantee - Prior Year**

Grades TK-3	257.28	229.59	220.76	220.76	220.76
Grades 4-6	175.61	163.24	183.06	183.06	183.06
Grades 7-8	122.17	132.25	117.57	117.57	117.57
Grades 9-12	-	-	-	-	-
<b>LCFF Subtotal</b>	<b>555.06</b>	<b>525.08</b>	<b>521.39</b>	<b>521.39</b>	<b>521.39</b>
NSS	-	-	-	-	-
<b>Combined Subtotal</b>	<b>555.06</b>	<b>525.08</b>	<b>521.39</b>	<b>521.39</b>	<b>521.39</b>

**ADA Guarantee - Current Year**

Grades TK-3	229.59	220.76	220.76	220.76	220.76
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LCFF

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**  
**Tipton Elementary (72215) - 2019-20 FYE 2020-21 Signed Budget**

7/17/20

	2018-19	2019-20	2020-21	2021-22	2022-23
Grades 4-6	163.24	183.06	183.06	183.06	183.06
Grades 7-8	132.25	117.57	117.57	117.57	117.57
Grades 9-12	-	-	-	-	-
<b>LCFF Subtotal</b>	<b>525.08</b>	<b>521.39</b>	<b>521.39</b>	<b>521.39</b>	<b>521.39</b>
NSS	-	-	-	-	-
<b>Combined Subtotal</b>	<b>525.08</b>	<b>521.39</b>	<b>521.39</b>	<b>521.39</b>	<b>521.39</b>

**Change in LCFF ADA**  
(excludes NSS ADA)

	2019-20	2020-21	2021-22	2022-23
	(29.98) Decline	(3.69) Decline	- No Change	- No Change

**Funded LCFF ADA**

	2018-19	2019-20	2020-21	2021-22	2022-23
Grades TK-3	257.28	229.59	220.76	220.76	220.76
Grades 4-6	175.61	163.24	183.06	183.06	183.06
Grades 7-8	122.17	132.25	117.57	117.57	117.57
Grades 9-12	-	-	-	-	-
<b>Subtotal</b>	<b>555.06</b>	<b>525.08</b>	<b>521.39</b>	<b>521.39</b>	<b>521.39</b>

**Funded NSS ADA**

	Prior	Prior	Current	Current
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**NPS, CDS, & COE Operated**

	Prior	Prior	Prior	Prior
Grades TK-3	-	0.13	0.13	0.13
Grades 4-6	1.79	0.89	0.89	0.89
Grades 7-8	1.00	-	-	-
Grades 9-12	-	-	-	-
<b>Subtotal</b>	<b>2.79</b>	<b>1.02</b>	<b>1.02</b>	<b>1.02</b>

**Combined Total**

Grades TK-3	257.28	229.72	220.89	220.89	220.89
Grades 4-6	177.40	164.13	183.95	183.95	183.95
Grades 7-8	123.17	132.25	117.57	117.57	117.57
Grades 9-12	-	-	-	-	-
<b>Total</b>	<b>557.85</b>	<b>526.10</b>	<b>522.41</b>	<b>522.41</b>	<b>522.41</b>

LCFF



Tipton Elementary (72215) - 2019-20 FYE 2020-21 Signed Budget

7/17/2020

LCAP Percentage to Increase or Improve Services:  
Summary Supplemental & Concentration Grant

	2013-14	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		1,603,661	1,589,081	1,669,053	1,669,053	-	-
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils							
3. Difference [1] / less [2]							
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate							
<b>GAP funding rate</b>							
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3] < 0 then [1]) (for LCAP entry)		1,603,661	1,589,081	1,669,053	1,669,053	-	-
6. Base Funding LCFF Phase-In Entitlement, less [5], excludes Targeted Instructional Improvement & Transportation  LCFF Phase-In Entitlement		4,301,090	4,262,788	4,262,788	4,262,788	4,254,724	1,303,849
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)		37.28%	37.28%	39.15%	39.15%	0.00%	0.00%

\*Percentage by which services for unduplicated students must be increased or improved over services provided for if Step 3a <= 0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration.

SUE SERVICES

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 1,603,661	\$ 1,589,081	\$ 1,669,053	\$ 1,669,053	\$ -	\$ -
Current year Percentage to Increase or Improve Services	37.28%	37.28%	39.15%	39.15%	0.00%	0.00%

# Tulare County Office of Education

*Committed to Students, Support & Service*

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

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

(559) 733-6300  
tcoe.org

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

**Business Services**  
(559) 733-6474  
fax (559) 737-4378

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

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

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

*Main Locations*


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

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

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

August 31, 2020

TO: Superintendents/Business Managers

FROM: Sarah Smigiera, Director   
External Business Services

RE: **2019-20 UNAUDITED ANNUAL FINANCIAL REPORT**

Enclosed is one copy for your file of the district's 2019-20 Unaudited Annual Financial Report, which has been prepared for your district by our office. As you know, this document must be presented to your governing board for approval and returned to this office on or before September 15, 2020.

Also enclosed is an additional loose copy of the CA certification page. After presentation to your board, please sign both certification pages and return them to my attention. We will sign and return an original for your files.

If you have any questions, please give me a call at 559-733-6338.

SM/es

Enclosures

SACS2020ALL Financial Reporting Software - 2020.2.0  
9/3/2020 9:12:16 AM

54-72215-0000000

Unaudited Actuals  
2019-20 Unaudited Actuals  
Technical Review Checks

Tipton Elementary

Tulare County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)  
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)  
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-3220-0-0000-0000-9500	3220	63,183.85
Explanation: Per CDE guidance, ESSER Fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21.		
01-3220-0-1110-1000-4400	3220	63,183.85
01-3220-0-0000-0000-979Z	3220	-63,183.85
01-3220-0-0000-0000-9790	3220	-63,183.85

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-3220-0-0000-0000-9500	01	3220	63,183.85
01-3220-0-0000-0000-9790	01	3220	-63,183.85
01-3220-0-0000-0000-979Z	01	3220	-63,183.85
01-3220-0-1110-1000-4400	01	3220	63,183.85
Explanation: Per CDE guidance, ESSER Fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21.			

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3220-0-0000-0000-9500	3220	9500	63,183.85

Explanation: Per CDE guidance, ESSER Fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21.

01-3220-0-0000-0000-9790	3220	9790	-63,183.85
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Explanation: Per CDE guidance, ESSER Fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21.

**GENERAL LEDGER CHECKS**

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
01	3210	-8,709.52
Explanation: Per CDE guidance, ESSER Fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21.		
01	3220	-63,183.85
Explanation: Per CDE guidance, ESSER Fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21.		
Total of negative resource balances for Fund 01		-71,893.37

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3210	9790	-8,709.52
Explanation: Per CDE guidance, ESSER Fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21.			
01	3220	9790	-63,183.85
Explanation: Per CDE guidance, ESSER Fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21.			
13	5380	8520	-28.97
Explanation: District received interest, all amount was set up as unearned revenue			
51	9010	8614	-4,976.80
Explanation: District had current secured supplemental taxes.			

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

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Unaudited Actuals  
 2020-21 Budget  
 Technical Review Checks

Tipton Elementary

Tulare County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-3220-0-0000-0000-9791	3220	-63,183.85
Explanation: Per CDE guidance, ESSER Fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21.		
01-3220-0-0000-0000-979Z	3220	-63,183.85
01-3220-0-0000-0000-9790	3220	-63,183.85

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
01-3220-0-0000-0000-9790	01	3220	-63,183.85
01-3220-0-0000-0000-9791	01	3220	-63,183.85
01-3220-0-0000-0000-979Z	01	3220	-63,183.85
Explanation: Per CDE guidance, ESSER Fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21.			

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-3220-0-0000-0000-9790	3220	9790	-63,183.85



Explanation: Per CDE guidance, ESSER Fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21.

### GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
01	3210	-8,709.52
Explanation: Per CDE guidance, ESSER Fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21.		
01	3220	-63,183.85
Explanation: Per CDE guidance, ESSER Fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21.		
Total of negative resource balances for Fund 01		-71,893.37

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3210	9790	-8,709.52
Explanation: Per CDE guidance, ESSER Fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21.			
01	3220	9790	-63,183.85
Explanation: Per CDE guidance, ESSER Fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21.			

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.



	2019 - 2020 Actual Thru 6/30/2020			2020 - 2021 Approved Thru 9/3/2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
86620 Net Increase (Decrease) in the Fair Value of Investments	\$65,984.39	\$0.00	\$65,984.39	(\$20,000.00)	\$0.00	(\$20,000.00)
86890 All Other Fees and Contracts	\$0.00	\$11,000.00	\$11,000.00	\$0.00	\$11,500.00	\$11,500.00
86990 All Other Local Revenue	\$7,244.30	\$119,182.92	\$126,427.22	\$15,000.00	\$106,615.00	\$121,615.00
Total Other Local Revenues	\$160,371.68	\$130,581.92	\$290,953.60	\$45,000.00	\$118,115.00	\$163,115.00
Total Revenues	\$6,341,728.38	\$998,903.63	\$7,340,632.01	\$5,648,487.00	\$1,045,123.54	\$6,693,610.54
Expenditures						
<b>Certificated Salaries</b>						
11000 Certificated Teachers' Salaries	\$2,498,497.35	\$0.00	\$2,498,497.35	\$2,480,354.00	\$24,000.00	\$2,504,354.00
11001 Abatement of Teachers' Salaries	(\$293,000.00)	\$0.00	(\$293,000.00)	(\$449,390.00)	\$0.00	(\$449,390.00)
11002 Substitute Teachers	\$36,466.64	\$2,250.00	\$38,716.64	\$70,000.00	\$0.00	\$70,000.00
11003 Teacher - Auxiliary	\$67,840.00	\$8,400.00	\$76,240.00	\$17,500.00	\$14,500.00	\$32,000.00
13000 Certificated Supervisors and Administrators Salaries	\$137,000.00	\$0.00	\$137,000.00	\$137,000.00	\$0.00	\$137,000.00
19000 Other Certificated Salaries	\$112,082.00	\$16,766.88	\$128,848.88	\$113,776.00	\$14,354.00	\$128,130.00
Total Certificated Salaries	\$2,558,885.99	\$27,416.88	\$2,586,302.87	\$2,369,240.00	\$52,854.00	\$2,422,094.00
<b>Classified Salaries</b>						
21000 Classified Instructional Salaries	\$130,424.25	\$250,121.32	\$380,545.57	\$130,254.00	\$224,928.00	\$355,182.00
21002 Substitute Instructional Aides	\$0.00	\$2,669.63	\$2,669.63	\$0.00	\$3,266.00	\$3,266.00
21003 Instructional Aides - Auxiliary	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	\$900.00
22000 Classified Support Salaries	\$237,600.52	\$104,137.77	\$341,738.29	\$233,660.00	\$119,140.00	\$352,800.00
22002 Substitute Classified Support	\$8,196.44	\$6,752.84	\$14,949.28	\$12,000.00	\$11,000.00	\$23,000.00
22003 Classified Support Salaries - Auxiliary	\$5,478.60	\$0.00	\$5,478.60	\$2,000.00	\$500.00	\$2,500.00
23000 Classified Supervisors' and Administrators' Salaries	\$129,942.83	\$16,506.37	\$146,449.20	\$127,491.00	\$16,195.00	\$143,686.00
24000 Clerical, Technical and Office Staff Salaries	\$117,690.54	\$1,870.00	\$119,560.54	\$106,744.00	\$0.00	\$106,744.00
24002 Substitute Clerical, Technical & Office Staff	\$1,736.07	\$0.00	\$1,736.07	\$0.00	\$0.00	\$0.00
29000 Other Classified Salaries	\$0.00	\$56,374.17	\$56,374.17	\$500.00	\$49,333.00	\$49,833.00
Total Classified Salaries	\$631,069.25	\$438,432.10	\$1,069,501.35	\$612,649.00	\$425,262.00	\$1,037,911.00
<b>Employee Benefits</b>						
31010 State Teachers' Retirement System, certificated positions	\$474,933.37	\$319,868.15	\$794,801.52	\$505,297.15	\$225,973.00	\$731,270.15

	2019 - 2020 Actual Thru 6/30/2020			2020 - 2021 Approved Thru 9/3/2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
31011 Abatement of STRS, certificated positions	(\$134,700.00)	\$0.00	(\$134,700.00)	(\$177,074.00)	\$0.00	(\$177,074.00)
32020 Public Employees' Retirement System, classified positions	\$116,604.70	\$72,327.40	\$188,932.10	\$139,062.00	\$95,517.76	\$234,579.76
33012 OASDI, Certificated Positions	\$623.89	\$73.64	\$697.53	\$650.00	\$0.00	\$650.00
33013 Medicare, Certificated Positions	\$43,568.19	\$397.29	\$43,965.48	\$39,602.15	\$767.00	\$40,369.15
33022 OASDI, classified positions	\$39,691.19	\$25,892.17	\$65,583.36	\$38,014.00	\$26,381.00	\$64,395.00
33023 Medicare, classified positions	\$9,434.59	\$6,055.44	\$15,490.03	\$8,602.00	\$6,170.00	\$14,772.00
34010 Health & Welfare Benefits, certificated positions	\$564,465.80	\$3,446.40	\$567,912.20	\$536,331.00	\$3,488.00	\$539,819.00
34020 Health & Welfare Benefits, classified positions	\$241,489.30	\$72,013.12	\$313,502.42	\$234,033.00	\$84,505.00	\$318,538.00
35010 State Unemployment Insurance, certificated positions	\$1,478.48	\$13.71	\$1,492.19	\$1,378.70	\$29.00	\$1,407.70
35020 State Unemployment Insurance, classified positions	\$325.63	\$209.05	\$534.68	\$318.00	\$214.00	\$532.00
36010 Worker's Compensation Insurance, certificated positions	\$86,810.91	\$812.57	\$87,623.48	\$102,995.00	\$2,087.00	\$105,082.00
36020 Worker's Compensation Insurance, classified positions	\$19,427.90	\$12,386.19	\$31,814.09	\$21,773.00	\$15,529.00	\$37,302.00
37010 OPEB, Allocated, certificated positions	\$3,958.44	\$42.40	\$4,000.84	\$10,269.00	\$96.00	\$10,365.00
37020 OPEB, Allocated, classified positions	\$960.94	\$630.19	\$1,591.13	\$2,331.00	\$1,665.00	\$3,996.00
37510 OPEB, Active Employees, certificated Positions	\$12,956.52	\$90.00	\$13,046.52	\$12,469.00	\$90.00	\$12,559.00
37520 OPEB, Active Employees, classified positions	\$3,566.02	\$1,794.78	\$5,360.80	\$3,081.00	\$1,958.00	\$5,039.00
Total Employee Benefits	\$1,485,595.87	\$516,052.50	\$2,001,648.37	\$1,479,132.00	\$464,469.76	\$1,943,601.76
<b>Books and Supplies</b>						
41000 Approved Textbooks and Core Curricula Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$14,000.00	\$14,000.00
42000 Books and Other Reference Materials	\$5,922.17	\$3,014.06	\$8,936.23	\$22,056.71	\$14,555.00	\$36,611.71
43000 Materials and Supplies	\$103,020.91	\$78,666.76	\$181,687.67	\$215,272.00	\$149,308.54	\$364,580.54
44000 Non-Capitalized Equipment	\$31,686.21	\$110,031.50	\$141,717.71	\$178,137.00	\$117,000.00	\$295,137.00
47000 Food	\$103.16	\$0.00	\$103.16	\$1,500.00	\$0.00	\$1,500.00
Total Books and Supplies	\$140,732.45	\$191,712.32	\$332,444.77	\$416,965.71	\$294,863.54	\$711,829.25
<b>Services, Other Operating Expenses</b>						
52000 Travel and Conferences	\$6,075.45	\$7,841.29	\$13,916.74	\$8,600.00	\$34,487.00	\$43,087.00
53000 Dues and Memberships	\$11,967.00	\$0.00	\$11,967.00	\$28,700.00	\$0.00	\$28,700.00
54500 Other Insurance	\$29,395.00	\$0.00	\$29,395.00	\$33,400.00	\$0.00	\$33,400.00
55000 Operation and Housekeeping Services	\$38,120.93	\$59,553.86	\$97,674.79	\$50,000.00	\$63,916.00	\$113,916.00

**Budget Comparison Report**

by Fund

	2019 - 2020 Actual Thru 6/30/2020		2020 - 2021 Approved Thru 9/3/2020		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>010 General Fund</b>					
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$57,682.05	\$1,852.83	\$66,500.00	\$7,000.00	\$73,500.00
57103 Transfers of Direct Costs - Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
58000 Professional/Consulting Services and Operating Expenditures	\$262,017.48	\$62,860.33	\$296,364.29	\$186,065.00	\$482,429.29
58009 Pension Penalties & Interest	\$405.82	\$0.00	\$500.00	\$0.00	\$500.00
59000 Communications	\$37,630.02	\$0.00	\$36,000.00	\$0.00	\$36,000.00
Total Services, Other Operating Expenses	\$443,293.75	\$132,108.31	\$520,064.29	\$291,468.00	\$811,532.29
Capital Outlay					
61700 Land Improvements	\$0.00	\$19,890.74	\$0.00	\$8,935.00	\$8,935.00
64000 Equipment	\$0.00	\$0.00	\$18,000.00	\$0.00	\$18,000.00
Total Capital Outlay	\$0.00	\$19,890.74	\$18,000.00	\$8,935.00	\$26,935.00
Other Outgo					
71420 Other Tuition, Excess Costs, and/or Deficits Payments to COE	\$11,938.00	\$0.00	\$31,625.00	\$0.00	\$31,625.00
74380 Debt Service - Interest	\$0.00	\$61,505.15	\$0.00	\$59,518.00	\$59,518.00
74390 Other Debt Service - Principal	\$0.00	\$102,238.15	\$0.00	\$118,066.00	\$118,066.00
Total Other Outgo	\$11,938.00	\$163,743.30	\$31,625.00	\$177,584.00	\$209,209.00
Direct Support/Indirect Costs					
73100 Transfers of Indirect Costs	(\$35,900.47)	\$35,900.47	(\$16,310.00)	\$16,310.00	\$0.00
73500 Transfers of Indirect Costs - Interfund	(\$23,582.77)	\$0.00	(\$9,116.00)	\$0.00	(\$9,116.00)
Total Direct Support/Indirect Costs	(\$59,483.24)	\$35,900.47	(\$25,426.00)	\$16,310.00	(\$9,116.00)
Total Expenditures	\$5,212,032.07	\$1,525,256.62	\$5,422,250.00	\$1,731,746.30	\$7,153,996.30
Excess (Deficiency) of Revenues	\$1,129,696.31	(\$526,352.99)	\$226,237.00	(\$686,622.76)	(\$460,385.76)
Other Financing Sources/Uses					
Contributions					
89800 Contributions from Unrestricted Resources	(\$684,594.99)	\$684,594.99	(\$683,622.76)	\$683,622.76	\$0.00
Total Contributions	(\$684,594.99)	\$684,594.99	(\$683,622.76)	\$683,622.76	\$0.00
Total Other Financing Sources/Uses	(\$684,594.99)	\$684,594.99	(\$683,622.76)	\$683,622.76	\$0.00
Net Increase (Decrease) in Fund	\$445,101.32	\$158,242.00	(\$457,385.76)	(\$3,000.00)	(\$460,385.76)

	2019 - 2020 Actual Thru 6/30/2020			2020 - 2021 Approved Thru 9/3/2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
<u>Beginning Balance</u>						
<u>Assets</u>						
91100 Cash in County Treasury	\$2,773,358.94	\$425,358.03	\$3,198,716.97	\$2,635,322.28	\$683,907.73	\$3,319,230.01
91110 Fair Value Adjustment to Cash in County Treasury	\$23,988.70	\$0.00	\$23,988.70	\$89,973.09	\$0.00	\$89,973.09
91300 Revolving Cash Account	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00
92001 Accounts Receivable Clearing	\$69,125.66	\$69,016.02	\$138,141.68	\$22,658.93	\$67,999.45	\$90,658.38
92004 Due From Employees - Payroll Corrections	\$652.58	\$0.00	\$652.58	\$821.27	\$0.00	\$821.27
92009 County Wide Receivables - by COE	\$0.00	\$0.00	\$0.00	\$780,084.91	\$0.00	\$780,084.91
93100 Due From Other Funds	\$688.17	\$0.00	\$688.17	\$23,582.77	\$0.00	\$23,582.77
<b>Total Assets</b>	<b>\$2,870,314.05</b>	<b>\$494,374.05</b>	<b>\$3,364,688.10</b>	<b>\$3,354,943.25</b>	<b>\$751,907.18</b>	<b>\$4,306,850.43</b>
<u>Liabilities</u>						
95009 County Wide Liabilities - by COE	\$26,961.00	\$0.00	\$26,961.00	\$238,126.80	\$0.00	\$238,126.80
95010 Accounts Payable Clearing	\$10,053.27	\$7,151.10	\$17,204.37	\$108,350.32	\$100,354.82	\$208,705.14
95013 Deferred Wages Payable	\$40,443.19	\$0.00	\$40,443.19	\$33,242.11	\$0.00	\$33,242.11
95014 CSESAP Wages Payable	\$0.00	\$0.00	\$0.00	\$16,064.18	\$0.00	\$16,064.18
95025 State Unemployment Insurance Payable	\$464.35	\$0.00	\$464.35	\$493.89	\$0.00	\$493.89
95028 Retiree Benefits Payable	\$0.00	\$0.00	\$0.00	\$3,110.20	\$0.00	\$3,110.20
95030 Use Tax Payable	\$514.48	\$0.00	\$514.48	\$129.03	\$0.00	\$129.03
95051 Outlawed Employee Refunds & Voluntary Deductions	\$183.41	\$0.00	\$183.41	\$183.41	\$0.00	\$183.41
96100 Due to Other Funds	\$5.19	\$0.00	\$5.19	\$346.20	\$0.00	\$346.20
96500 Unearned Revenue	\$0.00	\$104,517.48	\$104,517.48	\$0.00	\$38,711.52	\$38,711.52
<b>Total Liabilities</b>	<b>\$78,624.89</b>	<b>\$111,668.58</b>	<b>\$190,293.47</b>	<b>\$400,046.14</b>	<b>\$139,066.34</b>	<b>\$539,112.48</b>
<b>Total Beginning Balance</b>	<b>\$2,791,689.16</b>	<b>\$382,705.47</b>	<b>\$3,174,394.63</b>	<b>\$3,154,897.11</b>	<b>\$612,840.84</b>	<b>\$3,767,737.95</b>
<u>Audit Adjustments and Restatements</u>						
<u>Auditor Adjustments</u>						
97930 Audit Adjustments	(\$10,000.00)	\$0.00	(\$10,000.00)	\$0.00	\$0.00	\$0.00
<b>Total Auditor Adjustments</b>	<b>(\$10,000.00)</b>	<b>\$0.00</b>	<b>(\$10,000.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**Budget Comparison Report**

by Fund

	2019 - 2020 Actual Thru 6/30/2020		2020 - 2021 Approved Thru 9/3/2020		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>010 General Fund</b>					
96100 Due to Other Funds	\$346.20	\$0.00	\$0.00	\$0.00	\$0.00
96500 Unearned Revenue	\$0.00	\$38,711.52	\$0.00	\$0.00	\$0.00
Total Liabilities	\$400,046.14	\$139,066.34	\$0.00	\$0.00	\$0.00
Total Ending Balance	\$3,226,790.48	\$540,947.47	\$2,697,511.35	\$609,840.84	\$3,307,352.19
Components of Ending Fund Balance					
Fund Balance, Nonspendable					
97110 Nonspendable Revolving Cash	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
97200 Reserve for Encumbrances	(\$61.96)	\$0.00	(\$61.96)	\$177,796.06	\$329,231.69
Total Fund Balance, Nonspendable	\$2,438.04	\$0.00	\$2,438.04	\$177,796.06	\$331,731.69
Fund Balance, Unassigned					
97890 Reserve for Economic Uncertainties	\$292,338.67	\$0.00	\$292,338.67	\$0.00	\$286,159.85
97900 Undesignated/Unappropriated	\$247,120.89	\$194,989.30	\$442,110.19	(\$6,000.00)	(\$1,209,431.37)
97910 Beginning Fund Balance	\$2,791,689.16	\$382,705.47	\$3,174,394.63	\$612,840.84	\$3,767,737.95
97930 Audit Adjustments	(\$10,000.00)	\$0.00	(\$10,000.00)	\$0.00	\$0.00
Total Fund Balance, Unassigned	\$3,321,148.72	\$577,694.77	\$3,898,843.49	\$606,840.84	\$2,844,466.43
Budgetary and Other Accounts					
98100 Estimated Revenue	(\$5,480,781.32)	(\$1,862,697.62)	(\$7,343,478.94)	(\$1,728,746.30)	(\$6,693,610.54)
98200 Appropriations	\$5,383,923.08	\$1,825,950.32	\$7,209,873.40	\$1,731,746.30	\$7,153,996.30
98300 Encumbrances	\$61.96	\$0.00	\$61.96	(\$177,796.06)	(\$329,231.69)
Total Budgetary and Other Accounts	(\$96,796.28)	(\$36,747.30)	(\$133,543.58)	(\$174,796.06)	\$131,154.07
Total Components of Ending Fund Balance	\$3,226,790.48	\$540,947.47	\$3,767,737.95	\$609,840.84	\$3,307,352.19



	2019 - 2020 Actual Thru 6/30/2020			2020 - 2021 Approved Thru 9/3/2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>130 Cafeteria Special Revenue Fund</b>						
Revenues						
Federal Revenues						
82200 Child Nutrition Programs	\$0.00	\$512,245.88	\$512,245.88	\$0.00	\$395,000.00	\$395,000.00
Total Federal Revenues	\$0.00	\$512,245.88	\$512,245.88	\$0.00	\$395,000.00	\$395,000.00
Other State Revenues						
85200 Child Nutrition	\$0.00	\$33,763.85	\$33,763.85	\$0.00	\$35,000.00	\$35,000.00
Total Other State Revenues	\$0.00	\$33,763.85	\$33,763.85	\$0.00	\$35,000.00	\$35,000.00
Other Local Revenues						
86340 Food Service Sales	\$0.00	\$2,105.90	\$2,105.90	\$0.00	\$2,000.00	\$2,000.00
86600 Interest	\$0.00	\$6,525.71	\$6,525.71	\$0.00	\$2,500.00	\$2,500.00
86620 Net Increase (Decrease) in the Fair Value of Investments	\$0.00	\$6,892.43	\$6,892.43	\$0.00	(\$3,000.00)	(\$3,000.00)
86990 All Other Local Revenue	\$0.00	\$11,936.01	\$11,936.01	\$0.00	\$13,000.00	\$13,000.00
Total Other Local Revenues	\$0.00	\$27,460.05	\$27,460.05	\$0.00	\$14,500.00	\$14,500.00
Total Revenues	\$0.00	\$573,469.78	\$573,469.78	\$0.00	\$444,500.00	\$444,500.00
Expenditures						
Classified Salaries						
22000 Classified Support Salaries	\$0.00	\$92,529.51	\$92,529.51	\$0.00	\$90,610.00	\$90,610.00
22002 Substitute Classified Support	\$0.00	\$3,617.93	\$3,617.93	\$0.00	\$7,500.00	\$7,500.00
22003 Classified Support Salaries - Auxiliary	\$0.00	\$2,542.41	\$2,542.41	\$0.00	\$3,500.00	\$3,500.00
23000 Classified Supervisors' and Administrators' Salaries	\$0.00	\$46,809.36	\$46,809.36	\$0.00	\$45,551.00	\$45,551.00
Total Classified Salaries	\$0.00	\$145,499.21	\$145,499.21	\$0.00	\$147,161.00	\$147,161.00
Employee Benefits						
32020 Public Employees' Retirement System, classified positions	\$0.00	\$26,541.26	\$26,541.26	\$0.00	\$33,376.00	\$33,376.00
33022 OASDI, classified positions	\$0.00	\$9,020.94	\$9,020.94	\$0.00	\$9,124.00	\$9,124.00
33023 Medicare, classified positions	\$0.00	\$2,109.66	\$2,109.66	\$0.00	\$2,133.00	\$2,133.00

	2019 - 2020 Actual Thru 6/30/2020			2020 - 2021 Approved Thru 9/3/2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>130 Cafeteria Special Revenue Fund</b>						
34020 Health & Welfare Benefits, classified positions	\$0.00	\$22,117.84	\$22,117.84	\$0.00	\$21,850.00	\$21,850.00
35020 State Unemployment Insurance, classified positions	\$0.00	\$72.76	\$72.76	\$0.00	\$74.00	\$74.00
36020 Worker's Compensation Insurance, classified positions	\$0.00	\$4,314.90	\$4,314.90	\$0.00	\$5,372.00	\$5,372.00
37020 OPEB, Allocated, classified positions	\$0.00	\$225.07	\$225.07	\$0.00	\$578.00	\$578.00
37520 OPEB, Active Employees, classified positions	\$0.00	\$412.39	\$412.39	\$0.00	\$413.00	\$413.00
Total Employee Benefits	\$0.00	\$64,814.82	\$64,814.82	\$0.00	\$72,920.00	\$72,920.00
<b>Books and Supplies</b>						
43000 Materials and Supplies	\$0.00	\$14,215.73	\$14,215.73	\$0.00	\$30,000.00	\$30,000.00
44000 Non-Capitalized Equipment	\$0.00	\$6,361.33	\$6,361.33	\$0.00	\$7,500.00	\$7,500.00
47000 Food	\$0.00	\$231,491.65	\$231,491.65	\$0.00	\$185,000.00	\$185,000.00
Total Books and Supplies	\$0.00	\$252,068.71	\$252,068.71	\$0.00	\$222,500.00	\$222,500.00
<b>Services, Other Operating Expenses</b>						
52000 Travel and Conferences	\$0.00	\$60.00	\$60.00	\$0.00	\$500.00	\$500.00
53000 Dues and Memberships	\$0.00	\$347.65	\$347.65	\$0.00	\$500.00	\$500.00
55000 Operation and Housekeeping Services	\$0.00	\$12,733.87	\$12,733.87	\$0.00	\$11,000.00	\$11,000.00
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$5,050.34	\$5,050.34	\$0.00	\$7,500.00	\$7,500.00
Total Services, Other Operating Expenses	\$0.00	\$18,191.86	\$18,191.86	\$0.00	\$20,000.00	\$20,000.00
<b>Capital Outlay</b>						
64000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
<b>Direct Support/Indirect Costs</b>						
73500 Transfers of Indirect Costs - Interfund	\$0.00	\$23,582.77	\$23,582.77	\$0.00	\$9,116.00	\$9,116.00
Total Direct Support/Indirect Costs	\$0.00	\$23,582.77	\$23,582.77	\$0.00	\$9,116.00	\$9,116.00
Total Expenditures	\$0.00	\$504,157.37	\$504,157.37	\$0.00	\$481,697.00	\$481,697.00
Excess (Deficiency) of Revenues	\$0.00	\$69,312.41	\$69,312.41	\$0.00	(\$37,197.00)	(\$37,197.00)
Net Increase (Decrease) in Fund	\$0.00	\$69,312.41	\$69,312.41	\$0.00	(\$37,197.00)	(\$37,197.00)

	2019 - 2020 Actual Thru 6/30/2020			2020 - 2021 Approved Thru 9/3/2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>130 Cafeteria Special Revenue Fund</b>						
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$682.98	\$223,092.50	\$223,775.48	\$23,236.57	\$292,945.82	\$316,182.39
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$1,678.20	\$1,678.20	\$0.00	\$8,570.63	\$8,570.63
91300 Revolving Cash Account	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00
92001 Accounts Receivable Clearing	\$0.00	\$65,625.17	\$65,625.17	\$0.00	\$72,722.30	\$72,722.30
93100 Due From Other Funds	\$5.19	\$0.00	\$5.19	\$346.20	\$0.00	\$346.20
93200 Stores	\$0.00	\$5,731.94	\$5,731.94	\$0.00	\$10,601.37	\$10,601.37
<b>Total Assets</b>	<b>\$688.17</b>	<b>\$296,427.81</b>	<b>\$297,115.98</b>	<b>\$23,582.77</b>	<b>\$385,140.12</b>	<b>\$408,722.89</b>
Liabilities						
95010 Accounts Payable Clearing	\$0.00	\$895.27	\$895.27	\$0.00	\$20,266.20	\$20,266.20
96100 Due to Other Funds	\$688.17	\$0.00	\$688.17	\$23,582.77	\$0.00	\$23,582.77
96500 Unearned Revenue	\$0.00	\$1,057.54	\$1,057.54	\$0.00	\$1,086.51	\$1,086.51
<b>Total Liabilities</b>	<b>\$688.17</b>	<b>\$1,952.81</b>	<b>\$2,640.98</b>	<b>\$23,582.77</b>	<b>\$21,352.71</b>	<b>\$44,935.48</b>
Total Beginning Balance	\$0.00	\$294,475.00	\$294,475.00	\$0.00	\$363,787.41	\$363,787.41
Adjusted Beginning Balance	\$0.00	\$294,475.00	\$294,475.00	\$0.00	\$363,787.41	\$363,787.41
Ending Balance						
Assets						
91100 Cash in County Treasury	\$23,236.57	\$292,945.82	\$316,182.39	\$0.00	\$326,590.41	\$326,590.41
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$8,570.63	\$8,570.63	\$0.00	\$0.00	\$0.00
91300 Revolving Cash Account	\$0.00	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00
91400 Cash Collections Awaiting Deposit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
92000 Accounts Receivable	\$0.00	\$72,722.30	\$72,722.30	\$0.00	\$0.00	\$0.00
92001 Accounts Receivable Clearing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
93100 Due From Other Funds	\$346.20	\$0.00	\$346.20	\$0.00	\$0.00	\$0.00
93200 Stores	\$0.00	\$10,601.37	\$10,601.37	\$0.00	\$0.00	\$0.00
<b>Total Assets</b>	<b>\$23,582.77</b>	<b>\$385,140.12</b>	<b>\$408,722.89</b>	<b>\$0.00</b>	<b>\$326,590.41</b>	<b>\$326,590.41</b>

**Budget Comparison Report**

by Fund

	2019 - 2020 Actual Thru 6/30/2020		2020 - 2021 Approved Thru 9/3/2020		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>130 Cafeteria Special Revenue Fund</b>					
<u>Liabilities</u>					
95000 Accounts Payable (Current Liabilities)	\$0.00	\$20,266.20	\$0.00	\$0.00	\$0.00
95010 Accounts Payable Clearing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
96100 Due to Other Funds	\$23,582.77	\$0.00	\$0.00	\$0.00	\$0.00
96500 Unearned Revenue	\$0.00	\$1,086.51	\$0.00	\$0.00	\$0.00
Total Liabilities	\$23,582.77	\$21,352.71	\$0.00	\$0.00	\$0.00
Total Ending Balance	\$0.00	\$363,787.41	\$0.00	\$326,590.41	\$326,590.41
<u>Components of Ending Fund Balance</u>					
Fund Balance, Nonspendable					
97200 Reserve for Encumbrances	\$0.00	\$0.00	\$0.00	\$187,266.75	\$187,266.75
Total Fund Balance, Nonspendable	\$0.00	\$0.00	\$0.00	\$187,266.75	\$187,266.75
Fund Balance, Unassigned					
97900 Undesignated/Unappropriated	\$0.00	\$30,147.27	\$0.00	(\$74,394.00)	(\$74,394.00)
97910 Beginning Fund Balance	\$0.00	\$294,475.00	\$0.00	\$363,787.41	\$363,787.41
Total Fund Balance, Unassigned	\$0.00	\$324,622.27	\$0.00	\$289,393.41	\$289,393.41
<u>Budgetary and Other Accounts</u>					
98100 Estimated Revenue	\$0.00	(\$444,972.86)	\$0.00	(\$444,500.00)	(\$444,500.00)
98200 Appropriations	\$0.00	\$484,138.00	\$0.00	\$481,697.00	\$481,697.00
98300 Encumbrances	\$0.00	\$0.00	\$0.00	(\$187,266.75)	(\$187,266.75)
Total Budgetary and Other Accounts	\$0.00	\$39,165.14	\$0.00	(\$150,069.75)	(\$150,069.75)
Total Components of Ending Fund Balance	\$0.00	\$363,787.41	\$0.00	\$326,590.41	\$326,590.41

**Budget Comparison Report**

by Fund

	2019 - 2020 Actual Thru 6/30/2020		2020 - 2021 Approved Thru 9/3/2020		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>140 Deferred Maintenance Fund</b>					
<b>Revenues</b>					
<b>LCFF Sources</b>					
80910 LCFF Transfers - Current Year	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
Total LCFF Sources	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
<b>Other Local Revenues</b>					
86600 Interest	\$1,713.15	\$0.00	\$1,713.15	\$0.00	\$1,713.15
86620 Net Increase (Decrease) in the Fair Value of Investments	\$1,192.81	\$0.00	\$1,192.81	\$0.00	\$1,192.81
Total Other Local Revenues	\$2,905.96	\$0.00	\$2,905.96	\$0.00	\$2,905.96
<b>Total Revenues</b>	\$12,905.96	\$0.00	\$12,905.96	\$0.00	\$11,100.00
<b>Expenditures</b>					
<b>Books and Supplies</b>					
43000 Materials and Supplies	\$14,846.94	\$0.00	\$14,846.94	\$0.00	\$0.00
Total Books and Supplies	\$14,846.94	\$0.00	\$14,846.94	\$0.00	\$0.00
<b>Services, Other Operating Expenses</b>					
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$10,541.12	\$0.00	\$10,541.12	\$0.00	\$5,000.00
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
Total Services, Other Operating Expenses	\$10,541.12	\$0.00	\$10,541.12	\$0.00	\$10,000.00
<b>Total Expenditures</b>	\$25,388.06	\$0.00	\$25,388.06	\$0.00	\$10,000.00
<b>Excess (Deficiency) of Revenues</b>	(\$12,482.10)	\$0.00	(\$12,482.10)	\$0.00	\$1,100.00
<b>Net Increase (Decrease) in Fund</b>	(\$12,482.10)	\$0.00	(\$12,482.10)	\$0.00	\$1,100.00
<b>Beginning Balance</b>					
<b>Assets</b>					
91100 Cash in County Treasury	\$65,916.27	\$0.00	\$65,916.27	\$0.00	\$62,241.36
91110 Fair Value Adjustment to Cash in County Treasury	\$494.34	\$0.00	\$494.34	\$0.00	\$1,687.15

	2019 - 2020 Actual Thru 6/30/2020		2020 - 2021 Approved Thru 9/3/2020		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>140 Deferred Maintenance Fund</b>					
Total Assets	\$66,410.61	\$0.00	\$63,928.51	\$0.00	\$63,928.51
Total Beginning Balance	\$66,410.61	\$0.00	\$63,928.51	\$0.00	\$63,928.51
Audit Adjustments and Restatements					
Auditor Adjustments					
97930 Audit Adjustments	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Auditor Adjustments	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Audit Adjustments and Restatements	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjusted Beginning Balance	\$76,410.61	\$0.00	\$63,928.51	\$0.00	\$63,928.51
Ending Balance					
Assets					
91100 Cash in County Treasury	\$62,241.36	\$0.00	\$65,028.51	\$0.00	\$65,028.51
91110 Fair Value Adjustment to Cash in County Treasury	\$1,687.15	\$0.00	\$0.00	\$0.00	\$0.00
93100 Due From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets	\$63,928.51	\$0.00	\$65,028.51	\$0.00	\$65,028.51
Total Ending Balance	\$63,928.51	\$0.00	\$65,028.51	\$0.00	\$65,028.51
Components of Ending Fund Balance					
Fund Balance, Nonspendable					
97200 Reserve for Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance, Unassigned					
97900 Undesignated/Unappropriated	(\$36,676.44)	\$0.00	\$2,200.00	\$0.00	\$2,200.00
97910 Beginning Fund Balance	\$66,410.61	\$0.00	\$63,928.51	\$0.00	\$63,928.51
97930 Audit Adjustments	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Unassigned	\$39,734.17	\$0.00	\$66,128.51	\$0.00	\$66,128.51
Budgetary and Other Accounts					

**Budget Comparison Report**

by Fund

	2019 - 2020 Actual Thru 6/30/2020			2020 - 2021 Approved Thru 9/3/2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>140 Deferred Maintenance Fund</b>						
98100 Estimated Revenue	(\$10,805.66)	\$0.00	(\$10,805.66)	(\$11,100.00)	\$0.00	(\$11,100.00)
98200 Appropriations	\$35,000.00	\$0.00	\$35,000.00	\$10,000.00	\$0.00	\$10,000.00
98300 Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Budgetary and Other Accounts</b>	<b>\$24,194.34</b>	<b>\$0.00</b>	<b>\$24,194.34</b>	<b>(\$1,100.00)</b>	<b>\$0.00</b>	<b>(\$1,100.00)</b>
<b>Total Components of Ending Fund Balance</b>	<b>\$63,928.51</b>	<b>\$0.00</b>	<b>\$63,928.51</b>	<b>\$65,028.51</b>	<b>\$0.00</b>	<b>\$65,028.51</b>

**Budget Comparison Report**

by Fund

	2019 - 2020 Actual Thru 6/30/2020		2020 - 2021 Approved Thru 9/3/2020		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>210 Building Fund</b>					
<b>Revenues</b>					
<b>Other Local Revenues</b>					
86600 Interest	\$0.00	\$41.21	\$0.00	\$50.00	\$50.00
86620 Net Increase (Decrease) in the Fair Value of Investments	\$0.00	\$4.16	\$0.00	\$0.00	\$0.00
Total Other Local Revenues	\$0.00	\$45.37	\$0.00	\$50.00	\$50.00
<b>Total Revenues</b>	\$0.00	\$45.37	\$0.00	\$50.00	\$50.00
<b>Expenditures</b>					
<b>Services, Other Operating Expenses</b>					
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
Total Services, Other Operating Expenses	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
<b>Excess (Deficiency) of Revenues</b>	\$0.00	(\$954.63)	\$0.00	\$50.00	\$50.00
<b>Net Increase (Decrease) in Fund</b>	\$0.00	(\$954.63)	\$0.00	\$50.00	\$50.00
<b>Beginning Balance</b>					
<b>Assets</b>					
91100 Cash in County Treasury	\$0.00	\$1,537.64	\$0.00	\$578.85	\$578.85
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$11.53	\$0.00	\$15.69	\$15.69
<b>Total Assets</b>	\$0.00	\$1,549.17	\$0.00	\$594.54	\$594.54
<b>Total Beginning Balance</b>	\$0.00	\$1,549.17	\$0.00	\$594.54	\$594.54
<b>Adjusted Beginning Balance</b>	\$0.00	\$1,549.17	\$0.00	\$594.54	\$594.54
<b>Ending Balance</b>					
<b>Assets</b>					
91100 Cash in County Treasury	\$0.00	\$578.85	\$0.00	\$644.54	\$644.54
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$15.69	\$0.00	\$0.00	\$0.00



	2019 - 2020 Actual Thru 6/30/2020		2020 - 2021 Approved Thru 9/3/2020		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>210 Building Fund</b>					
Total Assets	\$0.00	\$594.54	\$0.00	\$644.54	\$644.54
Total Ending Balance	\$0.00	\$594.54	\$0.00	\$644.54	\$644.54
Components of Ending Fund Balance					
Fund Balance, Nonspendable					
97200 Reserve for Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance, Unassigned					
97900 Undesignated/Unappropriated	\$0.00	(\$854.63)	\$0.00	\$100.00	\$100.00
97910 Beginning Fund Balance	\$0.00	\$1,549.17	\$0.00	\$594.54	\$594.54
Total Fund Balance, Unassigned	\$0.00	\$694.54	\$0.00	\$694.54	\$694.54
Budgetary and Other Accounts					
98100 Estimated Revenue	\$0.00	(\$100.00)	\$0.00	(\$50.00)	(\$50.00)
98300 Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$0.00	(\$100.00)	\$0.00	(\$50.00)	(\$50.00)
Total Components of Ending Fund Balance	\$0.00	\$594.54	\$0.00	\$644.54	\$644.54

**Budget Comparison Report**

by Fund

	2019 - 2020 Actual Thru 6/30/2020		2020 - 2021 Approved Thru 9/3/2020		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>251 Developer Fees Fund</b>					
Revenues					
Other Local Revenues					
86600 Interest	\$0.00	\$89.35	\$0.00	\$100.00	\$100.00
86620 Net Increase (Decrease) in the Fair Value of Investments	\$0.00	\$200.82	\$0.00	\$50.00	\$50.00
86810 Mitigation/Developer Fees	\$0.00	\$5,856.33	\$0.00	\$7,500.00	\$7,500.00
Total Other Local Revenues	\$0.00	\$6,146.50	\$0.00	\$7,650.00	\$7,650.00
Total Revenues	\$0.00	\$6,146.50	\$0.00	\$7,650.00	\$7,650.00
Expenditures					
Services, Other Operating Expenses					
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Total Services, Other Operating Expenses	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Total Expenditures	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Excess (Deficiency) of Revenues	\$0.00	\$6,146.50	\$0.00	\$2,650.00	\$2,650.00
Net Increase (Decrease) in Fund	\$0.00	\$6,146.50	\$0.00	\$2,650.00	\$2,650.00
Beginning Balance					
Assets					
91100 Cash in County Treasury	\$0.00	\$2,022.55	\$0.00	\$7,968.23	\$7,968.23
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$15.17	\$0.00	\$215.99	\$215.99
Total Assets	\$0.00	\$2,037.72	\$0.00	\$8,184.22	\$8,184.22
Total Beginning Balance	\$0.00	\$2,037.72	\$0.00	\$8,184.22	\$8,184.22
Adjusted Beginning Balance	\$0.00	\$2,037.72	\$0.00	\$8,184.22	\$8,184.22
Ending Balance					
Assets					
91100 Cash in County Treasury	\$0.00	\$7,968.23	\$0.00	\$10,834.22	\$10,834.22

**Budget Comparison Report**

by Fund

	2019 - 2020 Actual Thru 6/30/2020		2020 - 2021 Approved Thru 9/3/2020		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>251 Developer Fees Fund</b>					
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$215.99	\$0.00	\$0.00	\$0.00
91400 Cash Collections Awaiting Deposit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets	\$0.00	\$8,184.22	\$0.00	\$10,834.22	\$10,834.22
Total Ending Balance	\$0.00	\$8,184.22	\$0.00	\$10,834.22	\$10,834.22
Components of Ending Fund Balance					
Fund Balance, Unassigned					
97900 Undesignated/Unappropriated	\$0.00	\$9,341.50	\$0.00	\$5,300.00	\$5,300.00
97910 Beginning Fund Balance	\$0.00	\$2,037.72	\$0.00	\$8,184.22	\$8,184.22
Total Fund Balance, Unassigned	\$0.00	\$11,379.22	\$0.00	\$13,484.22	\$13,484.22
Budgetary and Other Accounts					
98100 Estimated Revenue	\$0.00	(\$8,195.00)	\$0.00	(\$7,650.00)	(\$7,650.00)
98200 Appropriations	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Total Budgetary and Other Accounts	\$0.00	(\$3,195.00)	\$0.00	(\$2,650.00)	(\$2,650.00)
Total Components of Ending Fund Balance	\$0.00	\$8,184.22	\$0.00	\$10,834.22	\$10,834.22

**Budget Comparison Report**

by Fund

	2019 - 2020 Actual Thru 6/30/2020		2020 - 2021 Approved Thru 9/3/2020		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>350 County School Facilities Fund - New Construction</b>					
Revenues					
Other Local Revenues					
86600 Interest	\$0.00	\$58.14	\$0.00	\$50.00	\$50.00
Total Other Local Revenues	\$0.00	\$58.14	\$0.00	\$50.00	\$50.00
Total Revenues	\$0.00	\$58.14	\$0.00	\$50.00	\$50.00
Expenditures					
Services, Other Operating Expenses					
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
Total Services, Other Operating Expenses	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
Excess (Deficiency) of Revenues	\$0.00	(\$1,941.86)	\$0.00	\$50.00	\$50.00
Net Increase (Decrease) in Fund	\$0.00	(\$1,941.86)	\$0.00	\$50.00	\$50.00
Beginning Balance					
Assets					
91100 Cash in County Treasury	\$0.00	\$2,164.97	\$0.00	\$223.11	\$223.11
Total Assets	\$0.00	\$2,164.97	\$0.00	\$223.11	\$223.11
Total Beginning Balance	\$0.00	\$2,164.97	\$0.00	\$223.11	\$223.11
Adjusted Beginning Balance	\$0.00	\$2,164.97	\$0.00	\$223.11	\$223.11
Ending Balance					
Assets					
91100 Cash in County Treasury	\$0.00	\$223.11	\$0.00	\$273.11	\$273.11
Total Assets	\$0.00	\$223.11	\$0.00	\$273.11	\$273.11
Total Ending Balance	\$0.00	\$223.11	\$0.00	\$273.11	\$273.11
Components of Ending Fund Balance					

**Budget Comparison Report**

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by Fund

	2019 - 2020 Actual Thru 6/30/2020		2020 - 2021 Approved Thru 9/3/2020		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>350 County School Facilities Fund - New Construction</b>					
<u>Fund Balance, Nonspendable</u>					
97200 Reserve for Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Fund Balance, Unassigned</u>					
97900 Undesignated/Unappropriated	\$0.00	(\$1,841.86)	\$0.00	\$100.00	\$100.00
97910 Beginning Fund Balance	\$0.00	\$2,164.97	\$0.00	\$223.11	\$223.11
Total Fund Balance, Unassigned	\$0.00	\$323.11	\$0.00	\$323.11	\$323.11
<u>Budgetary and Other Accounts</u>					
98100 Estimated Revenue	\$0.00	(\$100.00)	\$0.00	(\$50.00)	(\$50.00)
98300 Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$0.00	(\$100.00)	\$0.00	(\$50.00)	(\$50.00)
Total Components of Ending Fund Balance	\$0.00	\$223.11	\$0.00	\$273.11	\$273.11

**Budget Comparison Report**

by Fund

	2019 - 2020 Actual Thru 6/30/2020		2020 - 2021 Approved Thru 9/3/2020		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>351 County School Facilities Fund - Modernization</b>					
<b>Revenues</b>					
Other Local Revenues					
86600 Interest	\$0.00	\$27.77	\$0.00	\$20.00	\$20.00
Total Other Local Revenues	\$0.00	\$27.77	\$0.00	\$20.00	\$20.00
Total Revenues	\$0.00	\$27.77	\$0.00	\$20.00	\$20.00
<b>Expenditures</b>					
Services, Other Operating Expenses					
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
Total Services, Other Operating Expenses	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
Excess (Deficiency) of Revenues	\$0.00	(\$472.23)	\$0.00	\$20.00	\$20.00
Net Increase (Decrease) in Fund	\$0.00	(\$472.23)	\$0.00	\$20.00	\$20.00
Beginning Balance					
<b>Assets</b>					
91100 Cash in County Treasury	\$0.00	\$1,031.18	\$0.00	\$558.95	\$558.95
Total Assets	\$0.00	\$1,031.18	\$0.00	\$558.95	\$558.95
Total Beginning Balance	\$0.00	\$1,031.18	\$0.00	\$558.95	\$558.95
Adjusted Beginning Balance	\$0.00	\$1,031.18	\$0.00	\$558.95	\$558.95
Ending Balance					
<b>Assets</b>					
91100 Cash in County Treasury	\$0.00	\$558.95	\$0.00	\$578.95	\$578.95
Total Assets	\$0.00	\$558.95	\$0.00	\$578.95	\$578.95
Total Ending Balance	\$0.00	\$558.95	\$0.00	\$578.95	\$578.95
Components of Ending Fund Balance					

**Budget Comparison Report**

by Fund

	2019 - 2020 Actual Thru 6/30/2020		2020 - 2021 Approved Thru 9/3/2020		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>351 County School Facilities Fund - Modernization</b>					
<u>Fund Balance, Nonspendable</u>					
97200 Reserve for Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Fund Balance, Unassigned</u>					
97900 Undesignated/Unappropriated	\$0.00	(\$459.48)	\$0.00	\$40.00	\$40.00
97910 Beginning Fund Balance	\$0.00	\$1,031.18	\$0.00	\$558.95	\$558.95
Total Fund Balance, Unassigned	\$0.00	\$571.70	\$0.00	\$598.95	\$598.95
<u>Budgetary and Other Accounts</u>					
98100 Estimated Revenue	\$0.00	(\$12.75)	\$0.00	(\$20.00)	(\$20.00)
98300 Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$0.00	(\$12.75)	\$0.00	(\$20.00)	(\$20.00)
Total Components of Ending Fund Balance	\$0.00	\$558.95	\$0.00	\$578.95	\$578.95

	2019 - 2020 Actual Thru 6/30/2020		2020 - 2021 Approved Thru 9/3/2020		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>510 Bond Interest &amp; Redemption Fund - #1</b>					
Revenues					
Other State Revenues					
85710 Voted Indebtedness, Homeowners' Exemptions	\$0.00	\$324.81	\$0.00	\$0.00	\$324.81
Total Other State Revenues	\$0.00	\$324.81	\$0.00	\$0.00	\$324.81
Other Local Revenues					
86110 Voted Indebtedness Levies, Secured Roll	\$0.00	\$122,547.69	\$0.00	\$100,650.00	\$100,650.00
86120 Voted Indebtedness Levies, Unsecured Roll	\$0.00	\$23,256.55	\$0.00	\$0.00	\$0.00
86130 Voted Indebtedness Levies, Prior Years' Taxes	\$0.00	\$3,765.34	\$0.00	\$0.00	\$0.00
86140 Voted Indebtedness Levies, Supplemental Taxes	\$0.00	(\$4,976.80)	\$0.00	\$0.00	\$0.00
86600 Interest	\$0.00	\$7,111.05	\$0.00	\$0.00	\$0.00
Total Other Local Revenues	\$0.00	\$151,703.83	\$0.00	\$100,650.00	\$100,650.00
Total Revenues	\$0.00	\$152,028.64	\$0.00	\$100,650.00	\$100,650.00
Expenditures					
Other Outgo					
74340 Bond Interest and Other Service Charges	\$0.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Other Outgo	\$0.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Expenditures	\$0.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Excess (Deficiency) of Revenues	\$0.00	\$51,378.64	\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund	\$0.00	\$51,378.64	\$0.00	\$0.00	\$0.00
Beginning Balance					
Assets					
91100 Cash in County Treasury	\$0.00	\$289,877.22	\$0.00	\$341,255.86	\$341,255.86
Total Assets	\$0.00	\$289,877.22	\$0.00	\$341,255.86	\$341,255.86
Total Beginning Balance	\$0.00	\$289,877.22	\$0.00	\$341,255.86	\$341,255.86
Adjusted Beginning Balance	\$0.00	\$289,877.22	\$0.00	\$341,255.86	\$341,255.86



	2019 - 2020 Actual Thru 6/30/2020		2020 - 2021 Approved Thru 9/3/2020		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>510 Bond Interest &amp; Redemption Fund - #1</b>					
Ending Balance					
Assets					
91100 Cash in County Treasury	\$0.00	\$341,255.86	\$0.00	\$341,255.86	\$341,255.86
Total Assets	\$0.00	\$341,255.86	\$0.00	\$341,255.86	\$341,255.86
Total Ending Balance	\$0.00	\$341,255.86	\$0.00	\$341,255.86	\$341,255.86
Components of Ending Fund Balance					
Fund Balance, Unassigned					
97900 Undesignated/Unappropriated	\$0.00	\$51,378.64	\$0.00	\$0.00	\$0.00
97910 Beginning Fund Balance	\$0.00	\$289,877.22	\$0.00	\$341,255.86	\$341,255.86
Total Fund Balance, Unassigned	\$0.00	\$341,255.86	\$0.00	\$341,255.86	\$341,255.86
Budgetary and Other Accounts					
98100 Estimated Revenue	\$0.00	(\$100,650.00)	\$0.00	(\$100,650.00)	(\$100,650.00)
98200 Appropriations	\$0.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Budgetary and Other Accounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$341,255.86	\$0.00	\$341,255.86	\$341,255.86

## **7. FINANCE: Action items:**

### **7.3 Budget Revisions**

COPY

Final 10/19/2020

53 Tipton Elementary School District  
Fiscal Year: 2020

Budget Revision Report

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Justinemgr

9/3/2020  
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Bdg Revision Final

Control Number: 90335822

Account Classification	Approved / Revised	Change Amount	Proposed Budget
<b>Fund: 0100 General Fund</b>			
<b>Revenues</b>			
<b>LCFF Sources</b>			
010-00000-0-00000-00000-80110-0	\$4,492,347.00	\$372,596.00	\$4,864,943.00
010-00000-0-00000-00000-80190-0	\$0.00	(\$6,603.00)	(\$6,603.00)
010-00000-0-00000-00000-80410-0	\$725,503.00	\$27,198.00	\$752,701.00
010-14000-0-00000-00000-80120-0	\$843,886.00	(\$418,989.00)	\$424,897.00
010-14000-0-00000-00000-80190-0	\$0.00	\$6,603.00	\$6,603.00
<b>Total:</b>	<b>\$6,061,736.00</b>	<b>(\$19,195.00)</b>	<b>\$6,042,541.00</b>
<b>Federal Revenues</b>			
010-30100-0-00000-00000-82900-0	\$346,373.00	(\$113,784.72)	\$232,588.28
010-40350-0-00000-00000-82900-0	\$54,708.00	(\$26,578.01)	\$28,129.99
010-41270-0-00000-00000-82900-0	\$34,544.00	(\$21,388.71)	\$13,155.29
010-42010-0-00000-00000-82900-0	\$6,788.87	(\$5,024.49)	\$1,764.38
010-42030-0-00000-00000-82900-0	\$42,784.02	(\$153.31)	\$42,630.71
010-58141-0-00000-00000-82900-0	\$15,048.00	(\$15,048.00)	\$0.00
<b>Total:</b>	<b>\$500,245.89</b>	<b>(\$181,977.24)</b>	<b>\$318,268.65</b>
<b>Other State Revenues</b>			
010-00000-0-00000-00000-85900-0	\$24,515.00	\$24,032.00	\$48,547.00
010-11000-0-00000-00000-85600-0	\$80,374.00	\$2,999.59	\$83,373.59
010-60100-0-00000-00000-85900-0	\$177,559.20	(\$8,730.45)	\$168,828.75
010-63000-0-00000-00000-85600-0	\$28,368.00	\$1,673.31	\$30,041.31
010-63870-0-00000-00000-85900-0	\$20,452.07	(\$10,000.00)	\$10,452.07
010-74150-0-00000-00000-85900-0	\$0.00	\$16,064.18	\$16,064.18
010-76900-0-00000-00000-85900-0	\$216,247.00	\$99,136.00	\$315,383.00
<b>Total:</b>	<b>\$547,515.27</b>	<b>\$125,174.63</b>	<b>\$672,689.90</b>
<b>Other Local Revenues</b>			
010-00000-0-00000-00000-86600-0	\$57,904.75	\$29,238.24	\$87,142.99
010-00000-0-00000-00000-86620-0	(\$20,000.00)	\$85,984.39	\$65,984.39
010-00000-0-00000-00000-86990-0	\$50,000.00	(\$42,880.70)	\$7,119.30
010-90100-0-00000-00000-86990-0	\$10,000.00	(\$1,194.55)	\$8,805.45

### Budget Revision Report

Bdg Revision Final

Control Number: 90335822

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-90104-0-00000-00000-86250-0	\$206.00	\$193.00	\$399.00
010-90336-0-00000-00000-86990-0	\$98,550.00	\$1,827.47	\$100,377.47
<b>Total:</b>	\$196,660.75	\$73,167.85	\$269,828.60
<b>Total Revenues</b>	\$7,306,157.91	(\$2,829.76)	\$7,303,328.15
<b>Expenditures</b>			
<b>Certificated Salaries</b>			
010-00000-0-00000-27000-19000-0	\$111,933.00	\$149.00	\$112,082.00
010-00000-0-00000-71500-13000-0	\$136,700.00	\$300.00	\$137,000.00
010-00000-0-11100-10000-11000-0	\$1,822,000.00	(\$115.04)	\$1,821,884.96
010-00000-0-11100-10000-11001-0	(\$446,613.20)	\$153,613.20	(\$293,000.00)
010-00000-0-11100-10000-11002-0	\$37,000.00	(\$533.36)	\$36,466.64
010-00000-0-11100-10000-11003-0	\$14,300.00	\$53,540.00	\$67,840.00
010-07200-0-11100-10000-11000-0	\$312,089.16	\$0.23	\$312,089.39
010-14000-0-11100-10000-11000-0	\$446,613.20	(\$153,613.20)	\$293,000.00
010-30100-0-11100-10000-11003-0	\$6,500.00	(\$2,630.00)	\$3,870.00
010-30100-0-11350-10000-11000-0	\$23,689.00	(\$23,689.00)	\$0.00
010-40350-0-11100-10000-11002-0	\$3,000.00	(\$750.00)	\$2,250.00
010-40350-0-11100-10000-11003-0	\$7,000.00	(\$6,260.00)	\$740.00
010-40350-0-11100-24900-19000-0	\$8,400.00	\$4,175.16	\$12,575.16
010-42030-0-11100-24900-19000-0	\$8,945.00	(\$4,753.28)	\$4,191.72
<b>Total:</b>	\$2,491,556.16	\$19,433.71	\$2,510,989.87
<b>Classified Salaries</b>			
010-00000-0-00000-27000-24000-0	\$80,410.00	\$343.65	\$80,753.65
010-00000-0-00000-27000-24002-0	\$2,500.00	(\$763.93)	\$1,736.07
010-00000-0-00000-72000-23000-0	\$78,906.00	\$1,517.60	\$80,423.60
010-00000-0-00000-72000-24000-0	\$39,255.00	(\$2,318.11)	\$36,936.89
010-00000-0-00000-81000-22000-0	\$58,256.00	(\$4,838.69)	\$53,417.31
010-00000-0-00000-81000-22002-0	\$8,200.00	(\$3.56)	\$8,196.44
010-00000-0-00000-81000-22003-0	\$5,480.00	(\$1.40)	\$5,478.60
010-00000-0-00000-81000-23000-0	\$32,391.00	(\$9,095.14)	\$23,295.86
010-00000-0-11100-24900-22000-0	\$28,136.00	\$39.94	\$28,175.94
010-00000-0-11306-42000-29000-0	\$500.00	(\$500.00)	\$0.00

### Budget Revision Report

Bdg Revision Final

Control Number: 90335822

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-07200-0-11100-10000-21000-0	\$130,372.16	\$52.09	\$130,424.25
010-07200-0-11100-24203-22000-0	\$42,139.90	(\$0.04)	\$42,139.86
010-07200-0-11100-24900-22000-0	\$42,491.32	\$0.01	\$42,491.33
010-07230-0-00000-36000-22000-0	\$46,673.00	\$24,703.08	\$71,376.08
010-07230-0-00000-36000-23000-0	\$16,195.00	\$10,028.37	\$26,223.37
010-30100-0-11100-10000-21000-0	\$107,350.00	\$106.71	\$107,456.71
010-30100-0-11100-10000-21002-0	\$100.00	(\$2.65)	\$97.35
010-42030-0-11100-10000-21000-0	\$26,360.00	\$39.19	\$26,399.19
010-60100-0-11100-10000-21000-0	\$105,030.00	\$238.27	\$105,268.27
010-60100-0-11100-10000-21002-0	\$2,575.00	(\$2.72)	\$2,572.28
010-74150-0-00000-27000-24000-0	\$0.00	\$1,870.00	\$1,870.00
010-74150-0-11100-10000-21000-0	\$0.00	\$10,997.15	\$10,997.15
010-74150-0-11100-24203-22000-0	\$0.00	\$2,860.00	\$2,860.00
010-74150-0-11100-31300-22000-0	\$0.00	\$337.03	\$337.03
010-81500-0-00000-81000-22000-0	\$122,220.00	(\$29,951.92)	\$92,268.08
010-81500-0-00000-81000-22002-0	\$8,500.00	(\$1,747.16)	\$6,752.84
010-81500-0-00000-81000-23000-0	\$16,195.00	\$311.37	\$16,506.37
010-90101-0-11100-31300-22000-0	\$8,673.00	(\$0.34)	\$8,672.66
010-90336-0-11100-10000-29000-0	\$44,533.00	(\$117.96)	\$44,415.04
010-90336-0-11100-10000-29000-1	\$12,077.00	(\$117.87)	\$11,959.13
<b>Total:</b>	<b>\$1,065,518.38</b>	<b>\$3,982.97</b>	<b>\$1,069,501.35</b>

**Employee Benefits**

010-00000-0-00000-27000-31010-0	\$20,736.00	(\$1,569.88)	\$19,166.12
010-00000-0-00000-27000-32020-0	\$15,860.00	\$65.41	\$15,925.41
010-00000-0-00000-27000-33013-0	\$1,623.00	\$2.18	\$1,625.18
010-00000-0-00000-27000-33022-0	\$5,544.00	(\$313.66)	\$5,230.34
010-00000-0-00000-27000-33023-0	\$1,192.00	\$31.23	\$1,223.23
010-00000-0-00000-27000-34010-0	\$17,235.00	\$36.60	\$17,271.60
010-00000-0-00000-27000-34020-0	\$33,325.00	\$2,821.57	\$36,146.57
010-00000-0-00000-27000-35010-0	\$57.00	(\$0.88)	\$56.12
010-00000-0-00000-27000-35020-0	\$42.00	\$0.23	\$42.23
010-00000-0-00000-27000-36010-0	\$3,320.00	\$3.77	\$3,323.77
010-00000-0-00000-27000-36020-0	\$2,440.00	\$75.98	\$2,515.98
010-00000-0-00000-27000-37010-0	\$440.00	(\$266.65)	\$173.35

### Budget Revision Report

Bdg Revision Final

Control Number: 90335822

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-00000-0-00000-27000-37020-0	\$323.00	(\$199.86)	\$123.14
010-00000-0-00000-27000-37510-0	\$450.00	(\$0.12)	\$449.88
010-00000-0-00000-27000-37520-0	\$863.00	(\$0.82)	\$862.18
010-00000-0-00000-71000-34020-0	\$88,000.00	\$919.60	\$88,919.60
010-00000-0-00000-71500-31010-0	\$23,427.00	\$0.01	\$23,427.01
010-00000-0-00000-71500-33013-0	\$1,987.00	(\$0.52)	\$1,986.48
010-00000-0-00000-71500-34010-0	\$17,272.00	(\$0.40)	\$17,271.60
010-00000-0-00000-71500-35010-0	\$69.00	(\$0.48)	\$68.52
010-00000-0-00000-71500-36010-0	\$4,063.00	(\$0.28)	\$4,062.72
010-00000-0-00000-71500-37010-0	\$538.00	(\$326.13)	\$211.87
010-00000-0-00000-71500-37510-0	\$450.00	(\$0.12)	\$449.88
010-00000-0-00000-72000-32020-0	\$15,565.00	\$456.24	\$16,021.24
010-00000-0-00000-72000-33022-0	\$6,525.00	\$81.10	\$6,606.10
010-00000-0-00000-72000-33023-0	\$1,690.00	\$11.65	\$1,701.65
010-00000-0-00000-72000-34020-0	\$18,120.00	\$97.22	\$18,217.22
010-00000-0-00000-72000-35020-0	\$60.00	(\$1.31)	\$58.69
010-00000-0-00000-72000-36020-0	\$3,450.00	\$31.84	\$3,481.84
010-00000-0-00000-72000-37020-0	\$463.00	(\$281.46)	\$181.54
010-00000-0-00000-72000-37520-0	\$450.00	(\$0.12)	\$449.88
010-00000-0-00000-81000-32020-0	\$19,700.00	(\$3,071.81)	\$16,628.19
010-00000-0-00000-81000-33022-0	\$6,460.00	(\$1,106.55)	\$5,353.45
010-00000-0-00000-81000-33023-0	\$1,510.00	(\$257.87)	\$1,252.13
010-00000-0-00000-81000-34020-0	\$24,470.00	(\$6,205.42)	\$18,264.58
010-00000-0-00000-81000-35020-0	\$55.00	(\$11.86)	\$43.14
010-00000-0-00000-81000-36020-0	\$3,089.00	(\$529.47)	\$2,559.53
010-00000-0-00000-81000-37020-0	\$410.00	(\$405.58)	\$4.42
010-00000-0-00000-81000-37520-0	\$675.00	(\$270.04)	\$404.96
010-00000-0-11100-10000-31010-0	\$319,400.00	(\$157.55)	\$319,242.45
010-00000-0-11100-10000-31011-0	(\$248,220.00)	\$113,520.00	(\$134,700.00)
010-00000-0-11100-10000-33012-0	\$900.00	(\$276.11)	\$623.89
010-00000-0-11100-10000-33013-0	\$27,300.00	\$594.17	\$27,894.17
010-00000-0-11100-10000-33022-0	\$0.00	\$681.82	\$681.82
010-00000-0-11100-10000-33023-0	\$0.00	\$159.49	\$159.49
010-00000-0-11100-10000-34010-0	\$379,199.80	(\$1,489.60)	\$377,710.20
010-00000-0-11100-10000-35010-0	\$940.00	\$22.07	\$962.07

### Budget Revision Report

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Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-00000-0-11100-10000-35020-0	\$0.00	\$5.52	\$5.52
010-00000-0-11100-10000-36010-0	\$55,900.00	\$1,148.30	\$57,048.30
010-00000-0-11100-10000-36020-0	\$0.00	\$410.30	\$410.30
010-00000-0-11100-10000-37010-0	\$7,400.00	(\$6,820.21)	\$579.79
010-00000-0-11100-10000-37510-0	\$9,898.00	(\$1,400.64)	\$8,497.36
010-00000-0-11100-10000-39010-0	\$50,000.00	(\$50,000.00)	\$0.00
010-00000-0-11100-24203-33022-0	\$0.00	\$177.32	\$177.32
010-00000-0-11100-24203-33023-0	\$0.00	\$41.47	\$41.47
010-00000-0-11100-24203-35020-0	\$0.00	\$1.43	\$1.43
010-00000-0-11100-24203-36020-0	\$0.00	\$106.71	\$106.71
010-00000-0-11100-24900-32020-0	\$5,550.00	(\$1.26)	\$5,548.74
010-00000-0-11100-24900-33022-0	\$1,745.00	\$1.92	\$1,746.92
010-00000-0-11100-24900-33023-0	\$408.00	\$0.56	\$408.56
010-00000-0-11100-24900-34020-0	\$8,884.00	(\$16.64)	\$8,867.36
010-00000-0-11100-24900-35020-0	\$15.00	(\$0.88)	\$14.12
010-00000-0-11100-24900-36020-0	\$835.00	\$0.60	\$835.60
010-00000-0-11100-24900-37020-0	\$111.00	(\$67.42)	\$43.58
010-00000-0-11100-24900-37520-0	\$230.00	(\$0.13)	\$229.87
010-00000-0-11100-31300-33022-0	\$0.00	\$20.90	\$20.90
010-00000-0-11100-31300-35020-0	\$0.00	\$0.17	\$0.17
010-00000-0-11100-31300-36020-0	\$0.00	\$12.58	\$12.58
010-00000-0-11306-42000-33023-0	\$8.00	(\$8.00)	\$0.00
010-00000-0-11306-42000-35020-0	\$1.00	(\$1.00)	\$0.00
010-00000-0-11306-42000-36020-0	\$17.00	(\$17.00)	\$0.00
010-07200-0-11100-10000-31010-0	\$53,367.35	\$0.04	\$53,367.39
010-07200-0-11100-10000-32020-0	\$25,135.16	(\$0.09)	\$25,135.07
010-07200-0-11100-10000-33013-0	\$4,525.31	\$0.01	\$4,525.32
010-07200-0-11100-10000-33022-0	\$8,083.19	\$3.22	\$8,086.41
010-07200-0-11100-10000-33023-0	\$1,890.38	\$0.84	\$1,891.22
010-07200-0-11100-10000-34010-0	\$65,485.00	(\$4.36)	\$65,480.64
010-07200-0-11100-10000-34020-0	\$8,973.01	(\$83.49)	\$8,889.52
010-07200-0-11100-10000-35010-0	\$156.00	\$0.01	\$156.01
010-07200-0-11100-10000-35020-0	\$65.14	\$0.03	\$65.17
010-07200-0-11100-10000-36020-0	\$3,866.79	\$1.14	\$3,867.93
010-07200-0-11100-10000-37010-0	\$1,225.38	(\$742.58)	\$482.80

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Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-07200-0-11100-10000-37020-0	\$511.62	(\$310.13)	\$201.49
010-07200-0-11100-10000-37510-0	\$1,424.60	\$284.92	\$1,709.52
010-07200-0-11100-24203-32020-0	\$8,310.39	(\$0.01)	\$8,310.38
010-07200-0-11100-24203-33022-0	\$2,612.72	(\$0.01)	\$2,612.71
010-07200-0-11100-24203-33023-0	\$611.00	\$0.05	\$611.05
010-07200-0-11100-24203-34020-0	\$17,380.28	(\$14.87)	\$17,365.41
010-07200-0-11100-24203-36020-0	\$1,249.71	(\$0.01)	\$1,249.70
010-07200-0-11100-24203-37020-0	\$165.44	(\$100.26)	\$65.18
010-07200-0-11100-24900-32020-0	\$8,379.63	\$0.01	\$8,379.64
010-07200-0-11100-24900-33022-0	\$2,634.40	\$0.01	\$2,634.41
010-07200-0-11100-24900-33023-0	\$616.07	\$0.01	\$616.08
010-07200-0-11100-24900-34020-0	\$9,564.48	(\$10.94)	\$9,553.54
010-07200-0-11100-24900-35020-0	\$18.34	\$2.97	\$21.31
010-07200-0-11100-24900-37020-0	\$166.80	(\$101.10)	\$65.70
010-07200-0-11316-10000-37010-0	\$280.81	(\$170.18)	\$110.63
010-07230-0-00000-36000-32020-0	\$11,386.00	\$9,270.03	\$20,656.03
010-07230-0-00000-36000-33022-0	\$3,569.00	\$2,971.81	\$6,540.81
010-07230-0-00000-36000-33023-0	\$835.00	\$694.71	\$1,529.71
010-07230-0-00000-36000-34020-0	\$18,790.00	\$16,475.50	\$35,265.50
010-07230-0-00000-36000-35020-0	\$29.00	\$23.73	\$52.73
010-07230-0-00000-36000-36020-0	\$1,707.00	\$1,420.57	\$3,127.57
010-07230-0-00000-36000-37020-0	\$227.00	\$82.66	\$309.66
010-07230-0-00000-36000-37520-0	\$520.00	\$429.33	\$949.33
010-14000-0-11100-10000-31010-0	\$74,654.00	(\$27,154.00)	\$47,500.00
010-14000-0-11100-10000-33013-0	\$6,331.00	\$169.00	\$6,500.00
010-14000-0-11100-10000-34010-0	\$86,158.80	(\$16,658.80)	\$69,500.00
010-14000-0-11100-10000-35010-0	\$220.00	(\$20.00)	\$200.00
010-14000-0-11100-10000-36010-0	\$12,947.00	(\$1,947.00)	\$11,000.00
010-14000-0-11100-10000-37010-0	\$2,249.00	\$151.00	\$2,400.00
010-14000-0-11100-10000-37510-0	\$1,715.00	(\$315.00)	\$1,400.00
010-30100-0-11100-10000-31010-0	\$900.00	(\$238.23)	\$661.77
010-30100-0-11100-10000-32020-0	\$20,681.00	\$2.70	\$20,683.70
010-30100-0-11100-10000-33013-0	\$61.00	(\$4.88)	\$56.12
010-30100-0-11100-10000-33022-0	\$6,662.00	\$6.44	\$6,668.44
010-30100-0-11100-10000-33023-0	\$1,558.00	\$1.56	\$1,559.56



## Budget Revision Report

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Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-30100-0-11100-10000-34020-0	\$12,063.00	\$524.63	\$12,587.63
010-30100-0-11100-10000-35010-0	\$3.00	(\$1.06)	\$1.94
010-30100-0-11100-10000-35020-0	\$55.00	(\$0.98)	\$54.02
010-30100-0-11100-10000-36010-0	\$125.00	(\$10.23)	\$114.77
010-30100-0-11100-10000-36020-0	\$3,188.00	\$1.54	\$3,189.54
010-30100-0-11100-10000-37010-0	\$17.00	(\$11.01)	\$5.99
010-30100-0-11100-10000-37020-0	\$424.00	(\$257.58)	\$166.42
010-30100-0-11100-10000-37520-0	\$168.00	(\$0.25)	\$167.75
010-30100-0-11350-10000-31010-0	\$4,300.00	(\$4,300.00)	\$0.00
010-30100-0-11350-10000-33013-0	\$381.00	(\$381.00)	\$0.00
010-30100-0-11350-10000-35010-0	\$15.00	(\$15.00)	\$0.00
010-30100-0-11350-10000-36010-0	\$1,040.00	(\$1,040.00)	\$0.00
010-30100-0-11350-10000-37010-0	\$75.00	(\$75.00)	\$0.00
010-40350-0-11100-10000-31010-0	\$2,000.00	(\$1,691.75)	\$308.25
010-40350-0-11100-10000-33012-0	\$75.00	(\$1.36)	\$73.64
010-40350-0-11100-10000-33013-0	\$200.00	(\$156.91)	\$43.09
010-40350-0-11100-10000-34010-0	\$2,000.00	(\$2,000.00)	\$0.00
010-40350-0-11100-10000-35010-0	\$18.00	(\$16.53)	\$1.47
010-40350-0-11100-10000-36010-0	\$550.00	(\$461.87)	\$88.13
010-40350-0-11100-10000-37010-0	\$15.00	(\$10.34)	\$4.66
010-40350-0-11100-10000-37510-0	\$15.00	(\$15.00)	\$0.00
010-40350-0-11100-24900-31010-0	\$1,434.00	\$716.28	\$2,150.28
010-40350-0-11100-24900-33013-0	\$135.00	\$47.34	\$182.34
010-40350-0-11100-24900-34010-0	\$1,730.00	\$854.80	\$2,584.80
010-40350-0-11100-24900-35010-0	\$5.00	\$1.30	\$6.30
010-40350-0-11100-24900-36010-0	\$250.00	\$122.96	\$372.96
010-40350-0-11100-24900-37010-0	\$75.00	(\$49.54)	\$25.46
010-40350-0-11100-24900-37510-0	\$75.00	(\$13.53)	\$61.47
010-42030-0-11100-10000-32020-0	\$4,934.00	(\$0.71)	\$4,933.29
010-42030-0-11100-10000-33022-0	\$1,635.00	\$1.78	\$1,636.78
010-42030-0-11100-10000-33023-0	\$383.00	(\$0.16)	\$382.84
010-42030-0-11100-10000-34020-0	\$1,630.00	(\$11.92)	\$1,618.08
010-42030-0-11100-10000-35020-0	\$14.00	(\$0.77)	\$13.23
010-42030-0-11100-10000-36020-0	\$782.00	\$0.87	\$782.87
010-42030-0-11100-10000-37020-0	\$104.00	(\$63.15)	\$40.85

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Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-42030-0-11100-24900-31010-0	\$1,434.00	(\$717.24)	\$716.76
010-42030-0-11100-24900-33013-0	\$122.00	(\$61.22)	\$60.78
010-42030-0-11100-24900-34010-0	\$1,724.00	(\$862.40)	\$861.60
010-42030-0-11100-24900-35010-0	\$5.00	(\$2.90)	\$2.10
010-42030-0-11100-24900-36010-0	\$249.00	(\$124.68)	\$124.32
010-42030-0-11100-24900-37010-0	\$33.00	(\$32.55)	\$0.45
010-42030-0-11100-24900-37510-0	\$45.00	(\$16.47)	\$28.53
010-60100-0-11100-10000-31010-0	\$885.00	(\$236.91)	\$648.09
010-60100-0-11100-10000-32020-0	\$12,680.00	\$11.26	\$12,691.26
010-60100-0-11100-10000-33013-0	\$85.00	(\$30.04)	\$54.96
010-60100-0-11100-10000-33022-0	\$6,675.00	\$11.09	\$6,686.09
010-60100-0-11100-10000-33023-0	\$1,565.00	(\$1.36)	\$1,563.64
010-60100-0-11100-10000-34020-0	\$10,170.00	\$864.72	\$11,034.72
010-60100-0-11100-10000-35010-0	\$3.00	(\$1.10)	\$1.90
010-60100-0-11100-10000-35020-0	\$56.00	(\$2.00)	\$54.00
010-60100-0-11100-10000-36010-0	\$155.00	(\$42.61)	\$112.39
010-60100-0-11100-10000-36020-0	\$3,200.00	(\$2.00)	\$3,198.00
010-60100-0-11100-10000-37010-0	\$21.00	(\$15.16)	\$5.84
010-60100-0-11100-10000-37020-0	\$425.00	(\$258.15)	\$166.85
010-60100-0-11100-10000-37520-0	\$285.00	(\$2.96)	\$282.04
010-76900-0-00000-27000-31010-0	\$21,305.00	(\$3,770.00)	\$17,535.00
010-76900-0-00000-71000-31010-0	\$3,674.00	(\$3,674.00)	\$0.00
010-76900-0-00000-71500-31010-0	\$6,638.00	\$14,795.00	\$21,433.00
010-76900-0-00000-72000-31010-0	\$3,383.00	(\$3,383.00)	\$0.00
010-76900-0-11100-10000-31010-0	\$173,276.00	\$100,516.00	\$273,792.00
010-76900-0-11100-21000-31010-0	\$47.00	(\$47.00)	\$0.00
010-76900-0-11100-24900-31010-0	\$7,924.00	(\$5,301.00)	\$2,623.00
010-81500-0-00000-81000-32020-0	\$28,050.00	(\$6,735.16)	\$21,314.84
010-81500-0-00000-81000-33022-0	\$8,960.00	(\$2,092.06)	\$6,867.94
010-81500-0-00000-81000-33023-0	\$2,095.00	(\$488.82)	\$1,606.18
010-81500-0-00000-81000-34020-0	\$42,935.00	(\$13,554.65)	\$29,380.35
010-81500-0-00000-81000-35020-0	\$73.00	(\$17.74)	\$55.26
010-81500-0-00000-81000-36020-0	\$4,285.00	(\$998.19)	\$3,286.81
010-81500-0-00000-81000-37020-0	\$570.00	(\$414.56)	\$155.44
010-81500-0-00000-81000-37520-0	\$1,140.00	(\$244.89)	\$895.11

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010-90101-0-11100-31300-32020-0	\$1,711.00	(\$0.69)	\$1,710.31
010-90101-0-11100-31300-33022-0	\$538.00	(\$0.32)	\$537.68
010-90101-0-11100-31300-33023-0	\$126.00	(\$0.25)	\$125.75
010-90101-0-11100-31300-34020-0	\$20.00	(\$5.22)	\$14.78
010-90101-0-11100-31300-35020-0	\$5.00	(\$0.69)	\$4.31
010-90101-0-11100-31300-36020-0	\$258.00	(\$0.83)	\$257.17
010-90101-0-11100-31300-37020-0	\$34.00	(\$20.60)	\$13.40
010-90336-0-11100-10000-32020-0	\$8,784.00	(\$24.91)	\$8,759.09
010-90336-0-11100-10000-32020-1	\$2,272.00	(\$37.09)	\$2,234.91
010-90336-0-11100-10000-33022-0	\$2,761.00	(\$7.23)	\$2,753.77
010-90336-0-11100-10000-33022-1	\$749.00	(\$7.53)	\$741.47
010-90336-0-11100-10000-33023-0	\$646.00	(\$1.99)	\$644.01
010-90336-0-11100-10000-33023-1	\$176.00	(\$2.54)	\$173.46
010-90336-0-11100-10000-34020-0	\$17,394.00	(\$16.44)	\$17,377.56
010-90336-0-11100-10000-35020-0	\$23.00	(\$0.74)	\$22.26
010-90336-0-11100-10000-35020-1	\$6.00	(\$0.03)	\$5.97
010-90336-0-11100-10000-36020-0	\$1,321.00	(\$3.89)	\$1,317.11
010-90336-0-11100-10000-36020-1	\$360.00	(\$5.31)	\$354.69
010-90336-0-11100-10000-37020-0	\$175.00	(\$134.75)	\$40.25
010-90336-0-11100-10000-37020-1	\$48.00	(\$1.02)	\$46.98
010-90336-0-11100-10000-37520-0	\$450.00	(\$0.12)	\$449.88
<b>Total:</b>	<b>\$1,862,310.60</b>	<b>\$95,059.50</b>	<b>\$1,957,370.10</b>

**Books and Supplies**

010-00000-0-00000-27000-43000-0	\$1,000.00	(\$555.05)	\$444.95
010-00000-0-00000-37000-47000-0	\$500.00	(\$396.84)	\$103.16
010-00000-0-00000-71100-43000-0	\$1,500.00	(\$650.71)	\$849.29
010-00000-0-00000-71500-43000-0	\$4,500.00	(\$2,413.95)	\$2,086.05
010-00000-0-00000-71500-44000-0	\$5,000.00	(\$4,495.87)	\$504.13
010-00000-0-00000-72000-43000-0	\$2,000.00	(\$1,184.10)	\$815.90
010-00000-0-00000-72000-44000-0	\$1,500.00	(\$206.89)	\$1,293.11
010-00000-0-00000-81000-43000-0	\$24,000.00	(\$8,805.02)	\$15,194.98
010-00000-0-11100-10000-43000-0	\$21,000.00	(\$4,225.06)	\$16,774.94
010-00000-0-11100-10000-44000-0	\$27,409.80	(\$27,409.80)	\$0.00
010-07200-0-00000-24950-43000-0	\$4,000.00	(\$3,139.66)	\$860.34

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010-07200-0-11100-10000-43000-0	\$19,368.72	\$190.21	\$19,558.93
010-07200-0-11100-24203-43000-0	\$5,124.00	(\$261.47)	\$4,862.53
010-07200-0-11100-24900-43000-0	\$44,286.00	(\$42,701.94)	\$1,584.06
010-07230-0-00000-36000-43000-0	\$43,000.00	(\$16,208.22)	\$26,791.78
010-11000-0-11100-10000-43000-0	\$25,000.00	(\$12,279.72)	\$12,720.28
010-30100-0-11100-10000-43000-0	\$7,575.00	(\$6,762.57)	\$812.43
010-30100-0-11100-10000-44000-0	\$34,160.00	(\$1,160.76)	\$32,999.24
010-30100-0-11100-24950-43000-0	\$500.00	(\$457.55)	\$42.45
010-30100-0-11350-10000-43000-0	\$500.00	(\$500.00)	\$0.00
010-32100-0-00000-81000-43000-0	\$0.00	\$5,655.81	\$5,655.81
010-32100-0-00000-81000-44000-0	\$0.00	\$1,798.89	\$1,798.89
010-32100-0-11100-10000-43000-0	\$0.00	\$1,254.82	\$1,254.82
010-32200-0-11100-10000-44000-0	\$0.00	\$63,183.85	\$63,183.85
010-41270-0-11100-10000-44000-0	\$32,479.27	(\$21,388.71)	\$11,090.56
010-42010-0-11100-10000-43000-0	\$3,653.87	(\$2,749.09)	\$904.78
010-56400-0-11100-10000-43000-0	\$625.99	(\$402.11)	\$223.88
010-58141-0-11100-10000-44000-0	\$15,047.95	(\$15,047.95)	\$0.00
010-60100-0-11100-10000-43000-0	\$20,963.00	(\$8,315.33)	\$12,647.67
010-60100-0-11100-10000-44000-0	\$533.20	(\$533.20)	\$0.00
010-63000-0-11100-10000-41000-0	\$13,368.00	(\$13,368.00)	\$0.00
010-63000-0-11100-10000-42000-0	\$15,000.00	(\$11,985.94)	\$3,014.06
010-63870-0-11100-10000-43000-0	\$4,952.07	\$508.81	\$5,460.88
010-73880-0-00000-37000-43000-0	\$600.00	(\$260.29)	\$339.71
010-73880-0-00000-81000-43000-0	\$3,125.00	(\$3,060.13)	\$64.87
010-73880-0-00000-81000-44000-0	\$3,000.00	(\$3,000.00)	\$0.00
010-73880-0-11100-10000-43000-0	\$2,400.00	(\$2,304.47)	\$95.53
010-81500-0-00000-81000-43000-0	\$52,500.00	(\$14,443.22)	\$38,056.78
010-90100-0-11100-10000-43000-0	\$1,000.00	(\$835.66)	\$164.34
010-90111-0-11100-10000-43000-0	\$2,000.00	(\$1,390.85)	\$609.15
010-90336-0-11100-10000-42000-0	\$400.00	(\$400.00)	\$0.00
010-90336-0-11100-10000-43000-0	\$3,836.01	\$111.36	\$3,947.37
010-90336-0-11100-10000-43000-1	\$6,103.64	\$248.20	\$6,351.84
010-90336-0-11100-10000-44000-0	\$0.00	\$958.96	\$958.96
010-90358-0-00000-24950-43000-0	\$1,221.22	(\$1,221.22)	\$0.00
010-99901-0-00000-85000-43000-0	\$6,974.00	(\$6,974.00)	\$0.00

### Budget Revision Report

Bdg Revision Final

Control Number: 90335822

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-99901-0-00000-85000-44000-0	\$25,000.00	(\$25,000.00)	\$0.00
<b>Total:</b>	<b>\$486,706.74</b>	<b>(\$192,584.44)</b>	<b>\$294,122.30</b>
<b>Services, Other Operating Expenses</b>			
010-00000-0-00000-24202-58000-0	\$5,500.00	(\$775.00)	\$4,725.00
010-00000-0-00000-27000-52000-0	\$1,500.00	(\$824.30)	\$675.70
010-00000-0-00000-31400-58000-0	\$20,000.00	(\$20,000.00)	\$0.00
010-00000-0-00000-71000-52000-0	\$500.00	(\$280.00)	\$220.00
010-00000-0-00000-71000-53000-0	\$2,700.00	(\$1,027.00)	\$1,673.00
010-00000-0-00000-71000-58000-0	\$32,500.00	\$6,035.54	\$38,535.54
010-00000-0-00000-71000-58009-0	\$402.04	\$3.78	\$405.82
010-00000-0-00000-71100-58000-0	\$10,000.00	(\$3,171.58)	\$6,828.42
010-00000-0-00000-71910-58000-0	\$31,000.00	(\$11,500.00)	\$19,500.00
010-00000-0-00000-72000-52000-0	\$8,000.00	(\$4,367.25)	\$3,632.75
010-00000-0-00000-72000-53000-0	\$10,000.00	(\$2,205.00)	\$7,795.00
010-00000-0-00000-72000-54500-0	\$32,000.00	(\$6,005.00)	\$25,995.00
010-00000-0-00000-72000-58000-0	\$23,500.00	\$5,987.08	\$29,487.08
010-00000-0-00000-72000-59000-0	\$15,000.00	(\$2,814.11)	\$12,185.89
010-00000-0-00000-81000-53000-0	\$1,000.00	(\$516.00)	\$484.00
010-00000-0-00000-81000-55000-0	\$50,000.00	(\$11,879.07)	\$38,120.93
010-00000-0-00000-81000-56000-0	\$65,000.00	(\$13,932.17)	\$51,067.83
010-00000-0-00000-81000-58000-0	\$25,000.00	(\$13,417.42)	\$11,582.58
010-00000-0-00000-81000-59000-0	\$20,000.00	(\$354.01)	\$19,645.99
010-00000-0-00000-82000-59000-0	\$5,000.00	(\$201.86)	\$4,798.14
010-00000-0-11100-10000-52000-0	\$1,500.00	(\$250.00)	\$1,250.00
010-00000-0-11100-10000-53000-0	\$1,500.00	(\$1,500.00)	\$0.00
010-00000-0-11100-10000-57103-0	\$4,000.00	(\$1,897.54)	\$2,102.46
010-00000-0-11100-10000-58000-0	\$20,000.00	\$452.73	\$20,452.73
010-07200-0-00000-24950-58000-0	\$1,000.00	(\$475.00)	\$525.00
010-07200-0-00000-31200-58000-0	\$30,000.00	(\$7,160.00)	\$22,840.00
010-07200-0-00000-31300-58000-0	\$20,000.00	(\$20,000.00)	\$0.00
010-07200-0-11100-10000-57103-0	\$20,000.00	(\$15,715.50)	\$4,284.50
010-07200-0-11100-10000-58000-0	\$18,997.32	\$5,267.13	\$24,264.45
010-07200-0-11100-31300-58000-0	\$26,000.00	(\$6,624.64)	\$19,375.36
010-07200-0-11100-31400-58000-0	\$39,162.00	\$47.49	\$39,209.49

### Budget Revision Report

Bdg Revision Final

Control Number: 90335822

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-07230-0-00000-36000-56000-0	\$8,500.00	(\$1,885.78)	\$6,614.22
010-07230-0-00000-36000-57103-0	(\$24,000.00)	\$17,613.04	(\$6,386.96)
010-07230-0-00000-36000-58000-0	\$10,000.00	(\$6,724.17)	\$3,275.83
010-30100-0-11100-10000-52000-0	\$5,000.00	(\$4,531.32)	\$468.68
010-30100-0-11100-10000-58000-0	\$56,604.00	(\$28,478.80)	\$28,125.20
010-30100-0-11100-21300-52000-0	\$10,000.00	(\$9,800.00)	\$200.00
010-30100-0-11100-21300-58000-0	\$24,000.00	(\$24,000.00)	\$0.00
010-40350-0-11100-10000-52000-0	\$20,915.00	(\$18,777.00)	\$2,138.00
010-40350-0-11100-24900-58000-0	\$3,866.00	(\$866.00)	\$3,000.00
010-42010-0-11100-10000-58000-0	\$3,000.00	(\$2,175.00)	\$825.00
010-56400-0-11100-10000-58000-0	\$4.01	\$65.00	\$69.01
010-60100-0-11100-10000-52000-0	\$663.00	(\$622.98)	\$40.02
010-62300-0-00000-81000-58000-0	\$11,653.20	(\$10,153.20)	\$1,500.00
010-63870-0-11100-10000-58000-0	\$5,284.34	(\$5,284.34)	\$0.00
010-73110-0-00000-27000-52000-0	\$500.00	(\$500.00)	\$0.00
010-73110-0-11100-10000-52000-0	\$1,500.00	(\$1,445.00)	\$55.00
010-73110-0-11100-10000-58000-0	\$2,013.00	(\$2,013.00)	\$0.00
010-73110-0-11100-24203-52000-0	\$500.00	(\$340.11)	\$159.89
010-81500-0-00000-81000-56000-0	\$6,000.00	(\$4,362.83)	\$1,637.17
010-81500-0-00000-81000-58000-0	\$15,000.00	(\$8,039.23)	\$6,960.77
010-90100-0-00000-82000-58000-0	\$9,000.00	(\$2,258.67)	\$6,741.33
010-90101-0-11100-31300-52000-0	\$133.00	(\$0.46)	\$132.54
010-90111-0-11100-10000-52000-0	\$12,000.53	(\$9,242.21)	\$2,758.32
010-90111-0-11100-10000-58000-0	\$2,097.00	(\$2,097.00)	\$0.00
010-90336-0-11100-10000-52000-0	\$1,000.00	\$41.59	\$1,041.59
010-90336-0-11100-10000-52000-1	\$1,000.00	(\$152.75)	\$847.25
010-90336-0-11100-10000-58000-0	\$941.60	(\$672.37)	\$269.23
010-90336-0-11100-10000-58000-1	\$1,000.00	(\$40.00)	\$960.00
010-99900-0-00000-81000-55000-0	\$64,800.00	(\$5,246.14)	\$59,553.86
010-99900-0-00000-81000-58000-0	\$11,492.96	\$340.52	\$11,833.48
010-99901-0-00000-85000-58000-0	\$5,000.00	(\$5,000.00)	\$0.00
<b>Total:</b>	<b>\$810,229.00</b>	<b>(\$265,746.91)</b>	<b>\$544,482.09</b>
<b>Capital Outlay</b>			
010-63870-0-00000-85000-61700-0	\$10,000.00	(\$179.56)	\$9,820.44

### Budget Revision Report

Bdg Revision Final

Control Number: 90335822

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-99901-0-00000-85000-61700-0	\$100,000.00	(\$89,929.70)	\$10,070.30
<b>Total:</b>	<b>\$110,000.00</b>	<b>(\$90,109.26)</b>	<b>\$19,890.74</b>
<b>Other Outgo</b>			
010-00000-0-00000-91000-74380-0	\$22,917.96	(\$22,917.96)	\$0.00
010-00000-0-00000-92000-71420-0	\$31,625.00	(\$19,687.00)	\$11,938.00
010-99900-0-00000-91000-74380-0	\$61,505.17	(\$0.02)	\$61,505.15
010-99900-0-00000-91000-74390-0	\$102,241.87	(\$3.72)	\$102,238.15
<b>Total:</b>	<b>\$218,290.00</b>	<b>(\$42,608.70)</b>	<b>\$175,681.30</b>
<b>Direct Support/Indirect Costs</b>			
010-00000-0-00000-72100-73100-0	(\$48,150.00)	\$12,249.53	(\$35,900.47)
010-00000-0-00000-72100-73500-0	(\$23,543.00)	(\$39.77)	(\$23,582.77)
010-30100-0-00000-72100-73100-0	\$18,679.00	(\$6,095.59)	\$12,583.41
010-40350-0-00000-72100-73100-0	\$2,950.00	(\$1,428.14)	\$1,521.86
010-42010-0-00000-72100-73100-0	\$135.00	(\$100.40)	\$34.60
010-42030-0-00000-72100-73100-0	\$939.00	(\$101.68)	\$837.32
010-60100-0-00000-72100-73100-0	\$7,800.00	\$210.73	\$8,010.73
010-81500-0-00000-72100-73100-0	\$17,647.00	(\$4,734.45)	\$12,912.55
<b>Total:</b>	<b>(\$23,543.00)</b>	<b>(\$39.77)</b>	<b>(\$23,582.77)</b>
<b>Total Expenditures</b>	<b>\$7,021,067.88</b>	<b>(\$472,612.90)</b>	<b>\$6,548,454.98</b>
<b>Other Financing Sources/Uses</b>			
<b>Contributions</b>			
010-00000-0-00000-00000-89800-0	(\$2,338,372.43)	\$297,714.96	(\$2,040,657.47)
010-00000-0-00000-00000-89800-9	\$0.00	\$110,000.00	\$110,000.00
010-07200-0-00000-00000-89800-0	\$1,603,898.00	(\$247,561.18)	\$1,356,336.82
010-07200-0-00000-00000-89800-9	\$0.00	(\$110,000.00)	(\$110,000.00)
010-07230-0-00000-00000-89800-0	\$153,706.00	\$46,019.66	\$199,725.66
010-42030-0-00000-00000-89800-0	\$6,553.98	(\$6,553.98)	\$0.00
010-63870-0-00000-00000-89800-0	\$0.00	\$5,044.91	\$5,044.91
010-81500-0-00000-00000-89800-0	\$326,170.00	(\$87,513.51)	\$238,656.49
010-90101-0-00000-00000-89800-0	\$498.00	(\$29.40)	\$468.60
010-90336-0-00000-00000-89800-0	\$7,506.25	(\$2,211.90)	\$5,294.35

53 Tipton Elementary School District  
Fiscal Year: 2020

### Budget Revision Report

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Bdg Revision Final

Control Number: 90335822

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-99900-0-00000-00000-89800-0	\$240,040.00	(\$4,909.36)	\$235,130.64
010-99901-0-00000-00000-89800-0	\$200,000.20	(\$200,000.20)	\$0.00
010-99901-0-00000-00000-89800-1	\$0.00	\$200,000.00	\$200,000.00
<b>Total:</b>	<b>\$200,000.00</b>	<b>\$0.00</b>	<b>\$200,000.00</b>
<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>		<b>\$3,298,000.17</b>	
<b>Total Adjustment to Unappropriated Fund Balance:</b>		<b>\$469,783.14</b>	
<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>		<b>\$3,767,783.31</b>	



### Budget Revision Report

Bdg Revision Final

Control Number: 90335822

Account Classification	Approved / Revised	Change Amount	Proposed Budget
<b>Fund: 1300 Cafeteria Special Revenue Fund</b>			
<b>Revenues</b>			
<b>Federal Revenues</b>			
130-53100-0-00000-00000-82200-0	\$395,000.00	\$117,245.88	\$512,245.88
<b>Total:</b>	\$395,000.00	\$117,245.88	\$512,245.88
<b>Other State Revenues</b>			
130-53100-0-00000-00000-85200-0	\$35,000.00	(\$1,207.18)	\$33,792.82
130-53800-0-00000-00000-85200-0	\$0.00	\$1,057.54	\$1,057.54
<b>Total:</b>	\$35,000.00	(\$149.64)	\$34,850.36
<b>Other Local Revenues</b>			
130-53100-0-00000-00000-86340-0	\$2,000.00	\$105.90	\$2,105.90
130-53100-0-00000-00000-86600-0	\$2,972.86	\$3,523.88	\$6,496.74
130-53100-0-00000-00000-86620-0	(\$3,000.00)	\$9,892.43	\$6,892.43
130-53100-0-00000-00000-86990-0	\$13,000.00	(\$1,063.99)	\$11,936.01
130-53800-0-00000-00000-86600-0	\$0.00	\$28.97	\$28.97
<b>Total:</b>	\$14,972.86	\$12,487.19	\$27,460.05
<b>Total Revenues</b>	\$444,972.86	\$129,583.43	\$574,556.29
<b>Expenditures</b>			
<b>Classified Salaries</b>			
130-53100-0-00000-37000-22000-0	\$93,000.00	(\$470.49)	\$92,529.51
130-53100-0-00000-37000-22002-0	\$3,545.00	\$72.93	\$3,617.93
130-53100-0-00000-37000-22003-0	\$2,200.00	\$342.41	\$2,542.41
130-53100-0-00000-37000-23000-0	\$45,925.00	\$884.36	\$46,809.36
<b>Total:</b>	\$144,670.00	\$829.21	\$145,499.21
<b>Employee Benefits</b>			
130-53100-0-00000-37000-32020-0	\$26,380.00	\$161.26	\$26,541.26
130-53100-0-00000-37000-33022-0	\$9,100.00	(\$79.06)	\$9,020.94
130-53100-0-00000-37000-33023-0	\$2,125.00	(\$15.34)	\$2,109.66
130-53100-0-00000-37000-34020-0	\$22,120.00	(\$2.16)	\$22,117.84
130-53100-0-00000-37000-35020-0	\$75.00	(\$2.24)	\$72.76

### Budget Revision Report

Bdg Revision Final

Control Number: 90335822

Account Classification	Approved / Revised	Change Amount	Proposed Budget
130-53100-0-00000-37000-36020-0	\$4,345.00	(\$30.10)	\$4,314.90
130-53100-0-00000-37000-37020-0	\$580.00	(\$354.93)	\$225.07
130-53100-0-00000-37000-37520-0	\$500.00	(\$87.61)	\$412.39
<b>Total:</b>	<b>\$65,225.00</b>	<b>(\$410.18)</b>	<b>\$64,814.82</b>
<b>Books and Supplies</b>			
130-53100-0-00000-37000-43000-0	\$22,500.00	(\$8,284.27)	\$14,215.73
130-53100-0-00000-37000-44000-0	\$6,400.00	(\$38.67)	\$6,361.33
130-53100-0-00000-37000-47000-0	\$204,200.00	\$27,291.65	\$231,491.65
<b>Total:</b>	<b>\$233,100.00</b>	<b>\$18,968.71</b>	<b>\$252,068.71</b>
<b>Services, Other Operating Expenses</b>			
130-53100-0-00000-37000-52000-0	\$100.00	(\$40.00)	\$60.00
130-53100-0-00000-37000-53000-0	\$500.00	(\$152.35)	\$347.65
130-53100-0-00000-37000-58000-0	\$6,000.00	(\$949.66)	\$5,050.34
130-53100-0-00000-81000-55000-0	\$11,000.00	\$1,733.87	\$12,733.87
<b>Total:</b>	<b>\$17,600.00</b>	<b>\$591.86</b>	<b>\$18,191.86</b>
<b>Direct Support/Indirect Costs</b>			
130-53100-0-00000-72100-73500-0	\$23,543.00	\$39.77	\$23,582.77
<b>Total:</b>	<b>\$23,543.00</b>	<b>\$39.77</b>	<b>\$23,582.77</b>
<b>Total Expenditures</b>	<b>\$484,138.00</b>	<b>\$20,019.37</b>	<b>\$504,157.37</b>
<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>		<b>\$255,309.86</b>	
<b>Total Adjustment to Unappropriated Fund Balance:</b>		<b>\$109,564.06</b>	
<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>		<b>\$364,873.92</b>	

### Budget Revision Report

Bdg Revision Final

Control Number: 90335822

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 1400	Deferred Maintenance Fund			
Revenues				
Other Local Revenues				
	140-06205-0-00000-00000-86600-0	\$1,300.00	\$413.15	\$1,713.15
	140-06205-0-00000-00000-86620-0	(\$494.34)	\$1,687.15	\$1,192.81
	<b>Total:</b>	\$805.66	\$2,100.30	\$2,905.96
<b>Total</b>	<b>Revenues</b>	\$805.66	\$2,100.30	\$2,905.96
Expenditures				
Books and Supplies				
	140-06205-0-00000-81000-43000-0	\$20,000.00	(\$5,153.06)	\$14,846.94
	<b>Total:</b>	\$20,000.00	(\$5,153.06)	\$14,846.94
Services, Other Operating Expenses				
	140-06205-0-00000-81000-56000-0	\$15,000.00	(\$4,458.88)	\$10,541.12
	<b>Total:</b>	\$15,000.00	(\$4,458.88)	\$10,541.12
<b>Total</b>	<b>Expenditures</b>	\$35,000.00	(\$9,611.94)	\$25,388.06
	<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>		<b>\$52,216.27</b>	
	<b>Total Adjustment to Unappropriated Fund Balance:</b>		<b>\$11,712.24</b>	
	<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>		<b>\$63,928.51</b>	

## Budget Revision Report

Bdg Revision Final

Control Number: 90335822

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 2100	Building Fund			
Revenues				
Other Local Revenues				
	210-99900-0-00000-00000-86600-0	\$100.00	(\$67.61)	\$32.39
	210-99900-0-00000-00000-86620-0	\$0.00	\$4.16	\$4.16
	210-99901-0-00000-00000-86600-0	\$0.00	\$8.82	\$8.82
	<b>Total:</b>	\$100.00	(\$54.63)	\$45.37
<b>Total</b>	<b>Revenues</b>	\$100.00	(\$54.63)	\$45.37
Expenditures				
Services, Other Operating Expenses				
	210-99900-0-00000-81000-58000-0	\$0.00	\$1,000.00	\$1,000.00
	<b>Total:</b>	\$0.00	\$1,000.00	\$1,000.00
<b>Total</b>	<b>Expenditures</b>	\$0.00	\$1,000.00	\$1,000.00
	<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>		<b>\$1,649.17</b>	
	<b>Total Adjustment to Unappropriated Fund Balance:</b>		<b>(\$1,054.63)</b>	
	<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>		<b>\$594.54</b>	

## Budget Revision Report

Bdg Revision Final

Control Number: 90335822

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 2510	Developer Fees Fund			
Revenues				
Other Local Revenues				
	251-99620-0-00000-00000-86600-0	\$125.00	(\$35.65)	\$89.35
	251-99620-0-00000-00000-86620-0	\$70.00	\$130.82	\$200.82
	251-99620-0-00000-00000-86810-0	\$8,000.00	(\$2,143.67)	\$5,856.33
	<b>Total:</b>	\$8,195.00	(\$2,048.50)	\$6,146.50
<b>Total</b>	<b>Revenues</b>	\$8,195.00	(\$2,048.50)	\$6,146.50
Expenditures				
Services, Other Operating Expenses				
	251-99620-0-00000-72000-58000-0	\$5,000.00	(\$5,000.00)	\$0.00
	<b>Total:</b>	\$5,000.00	(\$5,000.00)	\$0.00
<b>Total</b>	<b>Expenditures</b>	\$5,000.00	(\$5,000.00)	\$0.00
<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>			<b>\$5,232.72</b>	
<b>Total Adjustment to Unappropriated Fund Balance:</b>			<b>\$2,951.50</b>	
<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>			<b>\$8,184.22</b>	



### Budget Revision Report

Bdg Revision Final

Control Number: 90335822

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Fund: 3510 County School Facilities Fund - Modernization			
Revenues			
Other Local Revenues			
351-77100-0-00000-00000-86600-0	\$12.75	\$15.02	\$27.77
<b>Total:</b>	\$12.75	\$15.02	\$27.77
<b>Total Revenues</b>	\$12.75	\$15.02	\$27.77
Expenditures			
Services, Other Operating Expenses			
351-77100-0-00000-81000-58000-0	\$0.00	\$500.00	\$500.00
<b>Total:</b>	\$0.00	\$500.00	\$500.00
<b>Total Expenditures</b>	\$0.00	\$500.00	\$500.00
<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>		<b>\$1,043.93</b>	
<b>Total Adjustment to Unappropriated Fund Balance:</b>		<b>(\$484.98)</b>	
<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>		<b>\$558.95</b>	

53 Tipton Elementary School District  
 Fiscal Year: 2020

### Budget Revision Report

BGR030  
 Justinemgr

9/3/2020  
 9:57:03AM

Bdg Revision Final

Control Number: 90335822

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 5100	Bond Interest & Redemption Fund - #1			
Revenues				
Other Local Revenues				
	510-99610-0-00000-00000-86110-0	\$100,650.00	\$44,268.00	\$144,918.00
	510-99610-0-00000-00000-86600-0	\$0.00	\$7,111.05	\$7,111.05
	<b>Total:</b>	\$100,650.00	\$51,379.05	\$152,029.05
<b>Total</b>	<b>Revenues</b>	\$100,650.00	\$51,379.05	\$152,029.05
<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>			<b>\$289,877.22</b>	
<b>Total Adjustment to Unappropriated Fund Balance:</b>			<b>\$51,379.05</b>	
<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>			<b>\$341,256.27</b>	



53 Tipton Elementary School District  
Fiscal Year: 2020

# Budget Revision Report

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Bdg Revision Final

Control Number: 90335822

Account Classification

Approved / Revised

Change Amount

Proposed Budget

At a meeting of the school board on \_\_\_\_\_, the board approved the above budget account lines change to those amounts indicated in the proposed budget column.

Authorized by: \_\_\_\_\_

(County Office Use Only)

Updated at County Office on \_\_\_/\_\_\_/\_\_\_ by \_\_\_\_\_