

TIPTON ELEMENTARY SCHOOL DISTRICT
REGULAR BOARD MEETING
AGENDA

Tuesday, June 15, 2021
7:00 p.m. District Cafeteria

1. Call to order- Flag Salute

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

2. Public Input:

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

2.1 Community Relations/Citizen Comments

2.2 Reports by Employee Units CTA/CSEA

3. CONSENT CALENDAR: Action items:

3.1 Minutes of the Regular Board Meeting – June 8, 2021

3.2 Agreement to Furnish Food Service between a Child Care and Adult Food Program Sponsor and a School District

4. INFORMATION:

4.1 California School Dashboard Local Indicators

4.2 Public Disclosure and Consideration of Side Letter Addressing One-Time, Off-Schedule Payment for the 2020-2021 School Year Between Tipton Elementary School District and Associated Teachers of Tipton CTA/NEA

4.3 Public Disclosure and Consideration of Side Letter Addressing One-Time, Off-Schedule Payment for the 2020-2021 School Year Between Tipton Elementary School District and California School Employees Association

5. ADMINISTRATIVE: Action items:

5.1 Approval of Proposed Local Control Accountability Plan (LCAP) for 2021-2022

5.2 Approval of the Districts General Fund Excess Reserve

5.3 Approval of Proposed School Budget for the 2021-2022 School Year

5.4 CTA Public Disclosure for the 2020-2021 School Year

5.5 CSEA Public Disclosure for the 2020-2021 School Year

5.6 Approval of Side Letter Addressing One-Time, Off-Schedule Payment for the 2020-2021 School Year Between Tipton Elementary School District and Associated Teachers of Tipton CTA/NEA

5.7 Approval of Side Letter Addressing One-Time, Off-Schedule Payment for the 2020-2021 School Year Between Tipton Elementary School District and California School Employees Association

5.8 Discuss and Approve One-Time \$1,500, Off Salary Schedule Payment for the 2020-2021 School Year for Principal and Management Employees

- 5.9 Discuss and Approve One-Time \$900, Off Salary Schedule Payment for the 2020-2021 School Year for Business Manager
- 5.10 Discuss and Approve Addendum to Employment Agreement with Superintendent *(Document will be provided at the meeting)*
- 5.11 CSEA Public Disclosure for the 2021-2022 School Year *(Document will be provided at the meeting)*
- 5.12 Consider and Approve Agreement with California School Employees Association
- 5.13 Approval of Classified Salary Schedules
- 5.14 Updated School Calendar for 2021-2022
- 5.15 Agreement with Jane Pharis for Professional Services
- 5.16 Discard Hobart Mixer #1164763

6. **FINANCE: Action items:**

- 6.1 Budget Revisions

7. **Adjourn to Closed Session:**

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

8. **Reconvene to open session**

9. **Report out from Closed Session**

10. **Adjournment**

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

Agenda Posted June 10, 2021

3. CONSENT CALENDAR: Action items:

3.1 Minutes of the Regular Board Meeting – June 8, 2021

TIPTON ELEMENTARY SCHOOL DISTRICT REGULAR BOARD MEETING

Minutes

Tuesday, June 8, 2021

7:00 p.m. District Conference Room

1. Call to order- Flag Salute

Board President, Greg Rice called the meeting to order at 7:00 pm and led the flag salute. Board Members present: Iva Sousa, John Cardoza, Fernando Cunha and Greg Rice. Absent: Shelley Heeger. Guest: Cherie Solian, Sandra Cunha, Connie Sanchez, Cassandra Cunha Megan Rice.

2. Open Public Hearing on the Spending Determination for Funds Received from EPA for 2021 - 2022

2.1 Open for Public Questions and Comments

Motion to Open the Public Hearing on the Spending Determination for Funds Received from EPA for 2021 - 2022 was made by Fernando Cunha and second by Iva Sousa.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

Ms. Cassandra Cunha shared with the Board how spending determination for funds received from EPA for 2021 - 2022 would be used.

2.2 Close Public Hearing

Motion to Close the Public Hearing was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

3. Open Public Hearing on 2021-2022 Districts General Fund Excess Reserve

3.1 Open for Public Questions and Comments

Motion to Open the Public Hearing on 2021-2022 Districts General Fund Excess Reserve was made by John Cardoza and second by Iva Sousa.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

Ms. Cassandra Cunha shared with the Board the District's General Fund Excess Reserve disclosure for the proposed budget.

3.2 Close Public Hearing

Motion to Close the Public Hearing was made by Fernando Cunha and second by John Cardoza.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

4. Open Public Hearing on the Local Control Accountability Plan (LCAP) 2021 - 2023

4.1 Open for Public Questions and Comments

Motion to Open the Public Hearing on the Local Control Accountability Plan (LCAP) 2021 – 2023 was made by Fernando Cunha and second by John Cardoza.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

Mrs. Stacey Bettencourt updated the Board on the goals, actions and expenditures for the new three year LCAP.

4.2 Close Public Hearing

Motion to Close the Public Hearing was made by Iva Sousa and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

5. Open Public Hearing on the 2021 - 2022 Budget Adoption

5.1 Open for Public Questions and Comments

Motion to Open the Public Hearing on the 2021 - 2022 Budget Adoption was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

Ms. Cassandra Cunha shared with the Board an overview of the 2021-2022 budget.

5.2 Close Public Hearing

Motion to Close the Public Hearing was made by Fernando Cunha and second by John Cardoza.

6. Public Input:

6.1 Community Relations/Citizen Comments

6.2 Reports by Employee Units CTA/CSEA

No comments

7 INFORMATION:

7.1 Hearing and Public Comment Regarding the District's Initial Proposal regarding the Limited Reopening of 2020-2021 Collective Bargaining Agreement Negotiations with the California School Employees Association and Associated Teachers of Tipton

No comments

8. CONSENT CALENDAR: Action items:

8.1 Minutes of the Regular Board Meeting - May 4, 2021

8.2 Agreement with TCOE for Mental Wellness Services for 2021- 2022

8.3 Save the Children Partner Agreement

8.4 Library Surplus

Motion to approve the consent calendar was made by Fernando Cunha and second by John Cardoza.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

9. ADMINISTRATIVE: Action items:

9.1 CTA Public Disclosure

Motion to approve the CTA Public Disclosure was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

9.2 Memorandum of Understanding between Tipton Elementary School and Associated Teachers of Tipton CTA/NEA Summer 2020-2021 and 2021-2022 School Year-Learning Loss/Intervention Program

Motion to approve Memorandum of Understanding between Tipton Elementary School and Associated Teachers of Tipton CTA/NEA Summer 2020-2021 and 2021-2022 School Year-Learning Loss/Intervention Program was made by Fernando Cunha and second by John Cardoza.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

9.3 Quarterly Board Policy Updates March 2021

Motion to approve Quarterly Board Policy Updates March 2021 was made by Iva Sousa and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

9.4 Discuss and Approve Increase to Salary Schedule and District Contributions Toward Health and Welfare Benefits, Effective July 1, 2021, and One-Time Off-Schedule Payment for Principal and Management Employees

Motion to approve Increase to Salary Schedule and District Contributions Toward Health and Welfare Benefits, Effective July 1, 2021, and One-Time Off-Schedule Payment for Principal and Management Employees was made by Fernando Cunha and second by John Cardoza.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

9.5 Discuss and Approve Increase to Salary Schedule and District Contributions Toward Health and Welfare Benefits, Effective July 1, 2021, and One-Time Off-Schedule Payment for Business Manager

Mr. Rice, Board President read the following statement.

This item is to approve an amendment to the terms of employment for the District's Business Manager. The changes to compensation proposed include:

- Business Manager is currently paid \$72,926. Effective July 1, 2021, Business Manager will receive a 2.5% increase to the position's salary schedule, resulting in a base salary for the 2021-2022 school year of \$76,243.*
- Business Manager will receive a .5% one-time, off-schedule payment based on her 2021-2022 salary, in the amount of \$381.22 to be paid monthly.*
- Business manager shall receive an increase of \$153.00 towards District-provided health and welfare benefits, resulting in a total of \$17,618.76 contribution towards benefits from the District during the 2021-2022 school year.*

Do I have a motion?

Motion to approve Increase to Salary Schedule and District Contributions Toward Health and Welfare Benefits, Effective July 1, 2021, and One-Time Off-Schedule Payment for Business Manager was made by Iva Sousa and second by John Cardoza. There was no

discussion on the item.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

9.6 Memorandum of Understanding between Central California Food Bank and Tipton Elementary School

Motion to approve Memorandum of Understanding between Central California Food Bank and Tipton Elementary School was made by Iva Sousa and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

9.7 Board Resolution #2020-2021-07, Authorizing Inter-fund Loan for Cash Flow Purposes

Motion to approve Board Resolution #2020-2021-07, Authorizing Inter-fund Loan for Cash Flow Purposes was made by John Cardoza and second by Iva Sousa.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

9.8 Board Resolution #2020-2021-08, Authorization for County Superintendent of Schools to Make Year End Budget Transfers

Motion to approve Board Resolution #2020-2021-08, Authorization for County Superintendent of Schools to Make Year End Budget Transfers was made by Fernando Cunha and second by John Cardoza.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

9.9 Board Resolution #2020-2021-09, Authorizing Inter-fund Transfers In Accordance with the Budget

Motion to approve Board Resolution #2020-2021-09, Authorizing Inter-fund Transfers In Accordance with the Budget was made by Fernando Cunha and second by Iva Sousa.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

9.10 Board Resolution #2020-2021-10 in the Matter of Spending Determination for Funds Received from the Education Protection Account for 2021-2022 Fiscal Year

Motion to approve Board Resolution #2020-2021-10 in the Matter of Spending Determination for Funds Received from the Education Protection Account for 2021-2022 Fiscal Year was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

9.11 Adopt the District’s Initial Proposal to California School Employees Association and Associated Teachers of Tipton Regarding the Limited Reopening of 2020-2021 Collective Bargaining Agreement Negotiations

Motion to adopt and approve the District’s Initial Proposal to California School Employees Association and Associated Teachers of Tipton Regarding the Limited Reopening of 2020-2021 Collective Bargaining Agreement Negotiations was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

9.12 Consider and Approve Amplify as the new adopted Science Curriculum

Motion to Approve Amplify as the new adopted Science Curriculum was made by Iva Sousa and second by John Cardoza.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

Dr. Cherie Solian shared with the Board the process the district went through to select a new Science Curriculum with consultation with TCOE and the Science Committee, which was comprised of teachers, an instructional aide, the resource teacher and the principal.

9.13 Consider and Approve extra workdays in June for the Superintendent and Principal

Motion to approve extra workdays in June for the Superintendent and Principal was made by Fernando Cunha and second by John Cardoza.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

10. FINANCE: Action items:

10.1 Vendor Payments

Motion to approve the vendor payments was made by Fernando Cunha and second by John Cardoza.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

10.2 Budget Revisions

Motion to approve Budget Revisions was made by Fernando Cunha and second by Iva Sousa.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

11. INFORMATION: (Verbal Reports & presentations)

11.1 MOT--FOOD SERVICE—PROJECTS

Mr. Fausto Martin update the Board on the completion of the new camera system. He also shared that his staff would be receiving bus training in July. He stated that summer cleaning was underway and shared that Mangini and associates had been on campus to assess our school for our upcoming modernization project.

Mrs. Connie Sanchez shared with the Board that the cafeteria staff had done a great job and that they just wrapped up the school year. It was also shared with the Board that we would be feeding 18 and younger for the next three weeks. Food will be given out to the community two days a week.

12. Any Other Business

13. Adjourn to Closed Session: 8:10 pm

14. Reconvene to open session 10:21 pm

15. Report out from Closed Session

13.1 Education Code section 35146

Student transfers, inter District request, etc

Motion to approve student #21-22010 request for interdistrict was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

Motion to approve student #21-22011 request for interdistrict was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

Motion to approve student #21-22012 request for interdistrict was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

Motion to approve student #21-22013 request for interdistrict was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

Motion to approve student #21-22014 request for interdistrict was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

Motion to approve student #21-22015 request for interdistrict was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

Motion to approve student #21-22016 request for interdistrict was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

Motion to approve student #21-22017 request for interdistrict was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1
Yea - Iva Sousa, John Cardoza, Fernando Cunha and Greg Rice
No – 0
Abstain –0
Absent – Shelley Heeger

Motion to approve student #21-22018 request for interdistrict was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1
Yea - Iva Sousa, John Cardoza, Fernando Cunha and Greg Rice
No – 0
Abstain –0
Absent – Shelley Heeger

Motion to approve student #21-22019 request for interdistrict was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1
Yea - Iva Sousa, John Cardoza, Fernando Cunha and Greg Rice
No – 0
Abstain –0
Absent – Shelley Heeger

Motion to approve student #21-22020 request for interdistrict was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1
Yea - Iva Sousa, John Cardoza, Fernando Cunha and Greg Rice
No – 0
Abstain –0
Absent – Shelley Heeger

Motion to approve student #21-22021 request for interdistrict was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1
Yea - Iva Sousa, John Cardoza, Fernando Cunha and Greg Rice
No – 0
Abstain –0
Absent – Shelley Heeger

Motion to approve student #21-22022 request for interdistrict was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1
Yea - Iva Sousa, John Cardoza, Fernando Cunha and Greg Rice
No – 0
Abstain –0
Absent – Shelley Heeger

Motion to approve student #21-2201 request for interdistrict was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1
Yea - Iva Sousa, John Cardoza, Fernando Cunha and Greg Rice
No – 0

Abstain –0

Absent – Shelley Heeger

Motion to approve student #21-2202 request for interdistrict was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

13.2 Government Code Section 54957.6

Conference with labor negotiators

Agency designated representatives: Superintendent

Employee Organization: California School Employees Association and its Chapter 765

Discussion

13.3 Government Code Section 54957.6

Conference with labor negotiators

Agency designated representatives: Superintendent

Employee Organization: CTA

Discussion

13.4 Government Code Section 54957.6

Conference with labor negotiators

Agency designated representatives: Superintendent

Employee Organization: Principal, Business Manager, and Management Employees

Discussion

13.5 Government Code Section 54957.6

Conference with labor negotiators

Agency designated representatives: Board President

Employee Organization: Superintendent

Discussion

13.6 Government Code Section 54957

Public Employee Discipline/Dismissal/Release/Complaint

Motion to ratify employee 3760674831, ASES Instructional Aides resignation effective June 30, 2021 and accepted by the Superintendent on June 4, 2021 was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

Motion to ratify employee 5904085281, ASES Instructional Aides resignation effective June 30, 2021 and accepted by the Superintendent on May 27, 2021 was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

Motion to ratify employee 6596472430, ASES Instructional Aides resignation effective June 30, 2021 and accepted by the Superintendent on May 27, 2021 was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

13.7 Government Code Section 54957
Public Employee Appointment/Employment
Title: First Grade Teacher for 2021-2022

Motion to approve Dawn Taylor as a First Grade Teacher for 2021- 2022 was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

13.8 Government Code Section 54957
Public Employee Appointment/Employment
Title: Temporary Third Grade Teacher for 2021-2022

Motion to approve Danielle Gilbert as a Temporary Third Grade Teacher for 2021 -2022 was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

13.9 Government Code Section 54957
Public Employee Appointment/Employment
Title: Temporary Fifth Grade Teacher for 2021-2022

Motion to approve Nicole Tidwell as a Temporary Fifth Grade Teacher for 2021-2022 was made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

13.10 Government Code Section 54957

Public Employee Appointment/Employment

Title: Sixth Grade Teacher for 2021-2022

Motion to approve Janet Uresti as a Sixth Grade Teacher for 2021 -2022 by made by John Cardoza and second by Fernando Cunha.

Vote Yea 4 / No 0 / Abstain 0 / Absent 1

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

No – 0

Abstain –0

Absent – Shelley Heeger

16. Adjournment 10:22 pm

Minutes approved June 15, 2021

Greg Rice, President

Iva Sousa, Clerk

Stacey Bettencourt, Secretary

3. CONSENT CALENDAR: Action items:

3.2 Agreement 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 2021 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 30th day of each month which itemizes the previous month's delivery. The Vendor agrees to forfeit payment for meals which are not ready within one (1) hour of the agreed upon delivery time, are spoiled or unwholesome at the time of delivery, or do not otherwise meet the meal requirements contained in this Agreement.
10. Provide the Agency with a copy of current health certifications for the food service facility in which it prepares meals for use in the CACFP. The Vendor shall ensure that all health and sanitation requirements of the California Retail Food Code Facilities Law and Chapter 4 of the California Health and Safety Code, are met at all times.
11. Operate in accordance with current CACFP.

12. Retain all required records for a period of three (3) years after the end of the fiscal year to which they pertain (or longer, if an audit is in progress); and upon request to make all accounts and records pertaining to the Agreement available to the Certified Public Accountant hired by the Agency, representatives of the California State Department of Education, the U.S. Department of Agriculture, and the U.S. General Accounting Office for audit or administrative review at a reasonable time and place.
13. Not subcontract for the total meal, with or without milk, or for the assembly of the meal.
14. Provide disposable utensils, (sporkettes and trays) necessary for meal service.
15. If at any time during the school year, the school district is not in session at the same time the child care food program sponsor is in session, a cold lunch which meets the meal requirements will be delivered 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. (time of day, or day of week) an accurate number of meals to be delivered to the Agency on each week-day (specified time frame). Notify the Vendor of necessary increases or decreases in the number of meal orders within 1 hour of the scheduled delivery time. Above time will be susceptible to change when a foggy day schedule is in effect.

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

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

TERMS OF THE AGREEMENT

This Agreement will take effect commencing July 1, 2021 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 (pleasetype)

Superintendent
Title

Assistant Superintendent
Title

(559) 752-4213

(559) 651-3022

6/9/21
Date

6/2/21
Date

4 INFORMATION:

4.1 California School Dashboard Local Indicators



Tipton Elementary School District



CA School Dashboard Local Indicators

Local Priority #1: Tipton School meets the standard for Appropriately Assigned Teachers, Access to Curriculum-Aligned materials, and Safe, Clean, and Functional Facilities.

Local Priority #2: Tipton School meets the standard for the Implementation of State Academic Standards.

Local Priority #3: Tipton School meets the standard for the Self-Reflection tool for Parent Engagement.

Local Priority #6: Tipton School meets the standard for the administration of the California Healthy Kids Survey and an analysis of the results presented to the Board. Results were shared during the 2019-2020 school year.

Local Priority #7: Tipton School meets the standard for students having access to, and are enrolled in, a broad course of study.

4

INFORMATION:

- 4.2** Public Disclosure and Consideration of Side Letter Addressing One-Time, Off-Schedule Payment for the 2020-2021 School Year Between Tipton Elementary School District and Associated Teachers of Tipton CTA/NEA

**SIDE LETTER
BETWEEN
TIPTON ELEMENTARY SCHOOL DISTRICT
AND THE
ASSOCIATED TEACHERS OF TIPTON CTA/NEA**

One-Time Payment- 2020-2021 School Year

June 15, 2021

This Side Letter is entered into by and between the Tipton Elementary School District (“District”) and the Associated Teachers of Tipton CTA/NEA (“Association”), collectively referred to as the “Parties.” The Parties have entered into this Side Letter to reflect the agreement regarding a one-time, off-schedule payment to employees of the Association for the 2020-2021 school year.

The Parties agree as follows:

1. Each employee of the Association shall receive a one-time, off-schedule payment in the amount of \$1,500. This payment shall be pro-rated for part-time employees and employees employed less than the full fiscal year, proportional to the time worked during the 2020-2021 school year.
2. To be eligible for this payment, the employee must be an employee of the District as of June 30, 2021.
3. This compensation shall be paid through the employee’s June paycheck.
4. Neither the Association nor the District makes any representations, warranties or guarantees regarding any tax and/or retirement consequences related to this Side Letter.
5. The Parties agree that this Side Letter is not precedent setting, does not constitute a past practice, and does not constitute a waiver of the District’s right to refuse to negotiate matters that are not mandatory subjects of bargaining.
6. The Parties agree this Side Letter constitutes the entire agreement between the Parties. Any prior verbal or nonverbal understanding, terms or conditions are deemed merged into this Side Letter.
7. The Parties agree that this Agreement completes all negotiations for the 2020-2021 school year.

This Side Letter is made and entered into this 9th day of June by the District and Association.

FOR THE DISTRICT:

Stacey Bettencourt
Stacey Bettencourt
Superintendent

Date: 6/9/2021

FOR THE ASSOCIATION:

Tamara Morton
Tamara Morton
CTA President

Date: 6/9/2021

4

INFORMATION:

- 4.3** Public Disclosure and Consideration of Side Letter Addressing One-Time, Off-Schedule Payment for the 2020-2021 School Year Between Tipton Elementary School District and California School Employees Association

**SIDE LETTER
BETWEEN
TIPTON ELEMENTARY SCHOOL DISTRICT
AND THE
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION**

One-Time Payment- 2020-2021 School Year

June 15, 2021

This Side Letter is entered into by and between the Tipton Elementary School District (“District”) and the California School Employees Association (“Association”), collectively referred to as the “Parties.” The Parties have entered into this Side Letter to reflect the agreement regarding a one-time, off-schedule payment to employees of the Association for the 2020-2021 school year.

The Parties agree as follows:

1. Each employee of the Association shall receive a one-time, off-schedule payment in the amount of \$1,500. This payment shall be pro-rated for part-time employees and employees employed less than the full fiscal year, proportional to the time worked during the 2020-2021 school year.
2. To be eligible for this payment, the employee must be an employee of the District as of June 30, 2021.
3. This compensation shall be paid through the employee’s June paycheck.
4. Neither the Association nor the District makes any representations, warranties or guarantees regarding any tax and/or retirement consequences related to this Side Letter.
5. The Parties agree that this Side Letter is not precedent setting, does not constitute a past practice, and does not constitute a waiver of the District’s right to refuse to negotiate matters that are not mandatory subjects of bargaining.
6. The Parties agree this Side Letter constitutes the entire agreement between the Parties. Any prior verbal or nonverbal understanding, terms or conditions are deemed merged into this Side Letter.
7. The Parties agree that this Agreement completes all negotiations for the 2020-2021 school year.

This Side Letter is made and entered into this 9th day of June, by the District and Association.

FOR THE DISTRICT:

Stacey Bettencourt

Stacey Bettencourt
Superintendent

Date: 6/9/2021

FOR THE ASSOCIATION:

Virginia Almeida

Virginia Almeida
CSEA President

Date: 6-9-21

5. ADMINISTRATIVE: Action items:

5.1 Approval of Proposed Local Control Accountability Plan (LCAP) for 2021-2022

2021-22 LCFF Budget Overview for Parents Data Input Sheet

| | |
|---|---|
| Local Educational Agency (LEA) Name: | Tipton Elementary School District |
| CDS Code: | 54 72215 6054431 |
| LEA Contact Information: | Name: Cherie Solian Position: Principal Email: csolian@tipton.k12.ca.us Phone: (559)752-4213 |
| Coming School Year: | 2021-22 |
| Current School Year: | 2020-21 |

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

| Projected General Fund Revenue for the 2021-22 School Year | Amount |
|---|---------------|
| Total LCFF Funds | \$6,361,477 |
| LCFF Supplemental & Concentration Grants | \$1,754,884 |
| All Other State Funds | \$766,860 |
| All Local Funds | \$208,865 |
| All federal funds | \$367,704 |
| Total Projected Revenue | \$7,704,906 |

| Total Budgeted Expenditures for the 2021-22 School Year | Amount |
|--|---------------|
| Total Budgeted General Fund Expenditures | \$8,660,026 |
| Total Budgeted Expenditures in the LCAP | \$2,321,048 |
| Total Budgeted Expenditures for High Needs Students in the LCAP | \$2,016,740 |
| Expenditures not in the LCAP | \$6,338,978 |

| Expenditures for High Needs Students in the 2020-21 School Year | Amount |
|--|---------------|
| Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan | \$1,125,575 |
| Actual Expenditures for High Needs Students in Learning Continuity Plan | \$1,090,276 |

| Funds for High Needs Students | Amount |
|--|---------------|
| 2021-22 Difference in Projected Funds and Budgeted Expenditures | \$261,856 |
| 2020-21 Difference in Budgeted and Actual Expenditures | \$-35,299 |

| Required Prompts(s) | Response(s) |
|---|---|
| Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP). | Most teachers, administrator, classified staff salaries and benefits, purchase of state adopted curriculum and materials, maintenance, cafeteria, and transportation costs. |
| The amount budgeted to increase or improve services for high needs students in the 2021-22 LCAP is less than the projected revenue of LCFF | |

| | |
|---|---|
| <p>supplemental and concentration grants for 2021-22. Provide a brief description of the additional actions the LEA is taking to meet its requirement to improve services for high needs students.</p> | |
| <p>The total actual expenditures for actions and services to increase or improve services for high needs students in 2020-21 is less than the total budgeted expenditures for those planned actions and services. Briefly describe how this difference impacted the actions and services and the overall increased or improved services for high needs students in 2020-21.</p> | <p>The school received learning loss mitigation funds due to school closure and the COVID-19 pandemic. With the extra funds this resulted in less expenditures spent from the LCFF. All actions and services were implemented to improve services for high need students.</p> <p>LCFF funds were spent on the following that were not included in the Learning Continuity and Attendance Plan:</p> <p>Provide students with access to technology and resources for student research and learning in English Language Arts through the purchase and replacement of technology devices, infrastructure upgrades, and an in house technology support technician.</p> <p>Provide all students ancillary English Language Arts (ELA) and math materials including leveled books, news magazines, and student workbooks.</p> <p>Provide all EL students with access to ancillary materials including leveled readers, news magazines, and workbooks.</p> <p>Provide students with incentives and awards to recognize and encourage increased achievement in English Language Arts and math and encourage increased achievement and attendance.</p> <p>Provide a full time librarian to increase student access to books, technology, and support teachers with the implementation of the English Language Arts California State Standards (CSS).</p> <p>A salary increase was authorized for 2015-16 school year and remains a continuing action through 2019-20. We are fully committed to recruiting, hiring, and retaining highly qualified staff which affects the quality of the district's educational program, particularly for English Learners, Foster Youth, and Low Income students. The salary increase has reduced our teacher turnout rate, thus retaining highly qualified staff. The effectiveness of the action will be measured by the academic achievement metrics for this goal.</p> <p>Provide additional counseling support for TK-5 students to assist with increasing attendance, decreasing chronic absenteeism, and developing a positive school climate.</p> <p>Provide parent access to real time student and school information through the Aeries Parent Portal including: attendance, grades, and school/parent communication.</p> |

LCFF Budget Overview for Parents

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

CDS Code: 54 72215 6054431

School Year: 2021-22

LEA contact information:

Cherie Solian

Principal

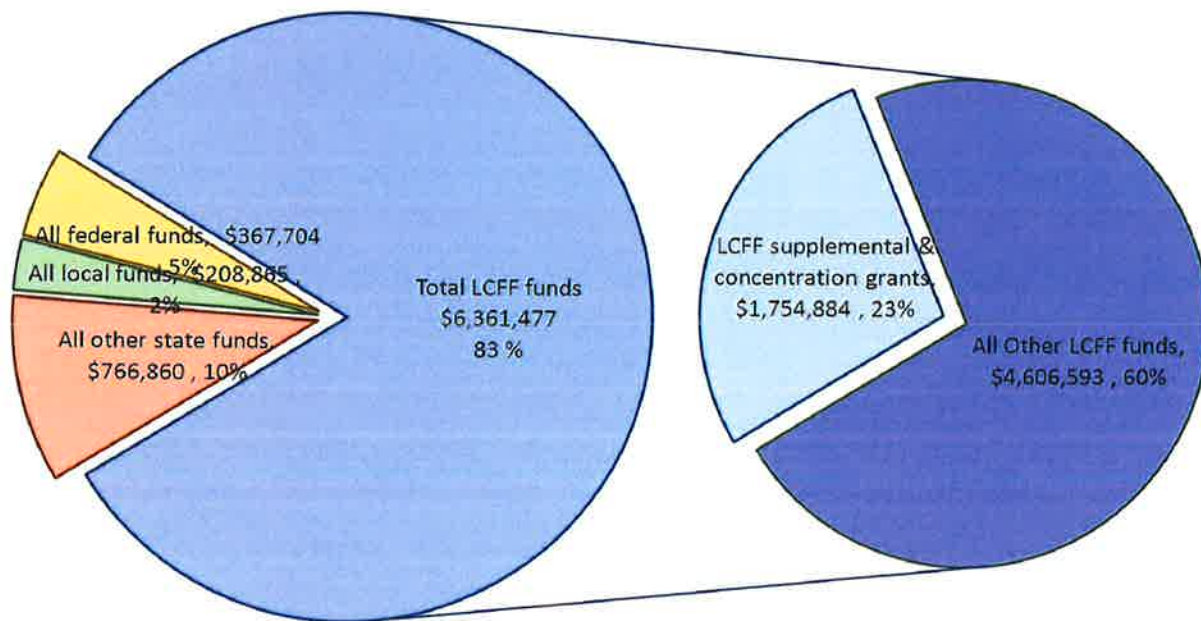
csolian@tipton.k12.ca.us

(559)752-4213

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

Budget Overview for the 2021-22 School Year

Projected Revenue by Fund Source



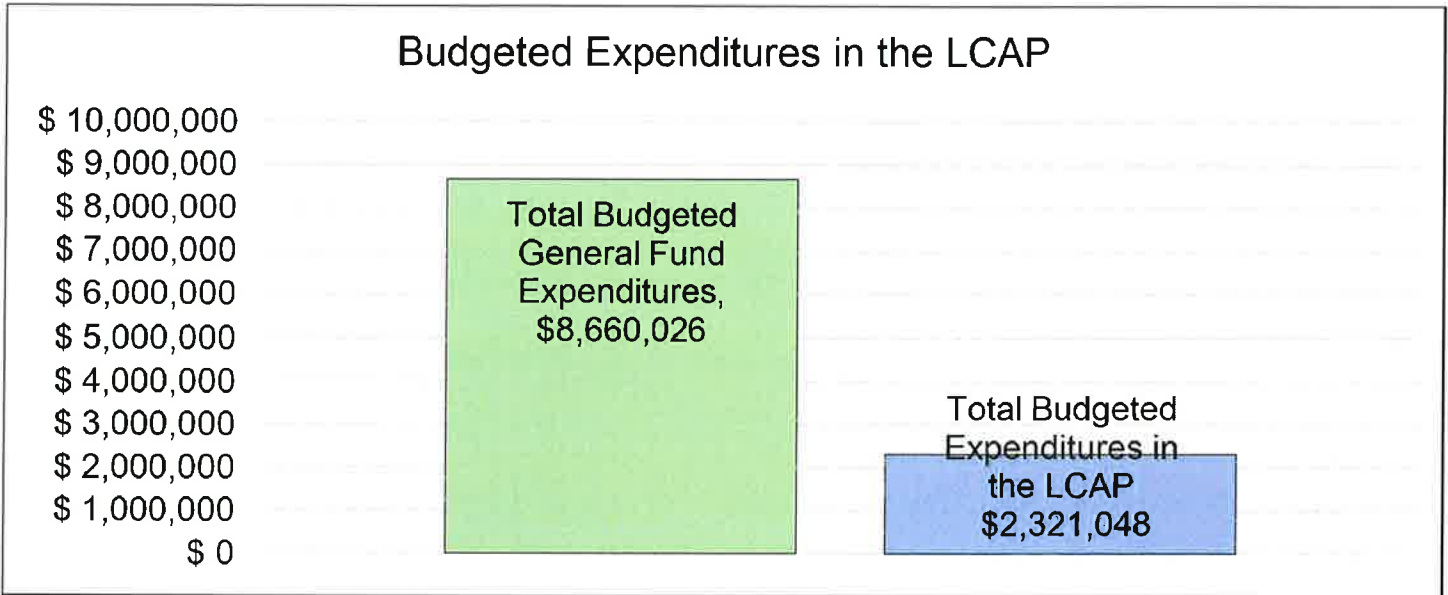
This chart shows the total general purpose revenue Tipton Elementary School District expects to receive in the coming year from all sources.

The total revenue projected for Tipton Elementary School District is \$7,704,906, of which \$6,361,477 is Local Control Funding Formula (LCFF), \$766,860 is other state funds, \$208,865 is local funds, and

\$367,704 is federal funds. Of the \$6,361,477 in LCFF Funds, \$1,754,884 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much Tipton Elementary School District plans to spend for 2021-22. It shows how much of the total is tied to planned actions and services in the LCAP.

Tipton Elementary School District plans to spend \$8,660,026 for the 2021-22 school year. Of that amount, \$2,321,048 is tied to actions/services in the LCAP and \$6,338,978 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

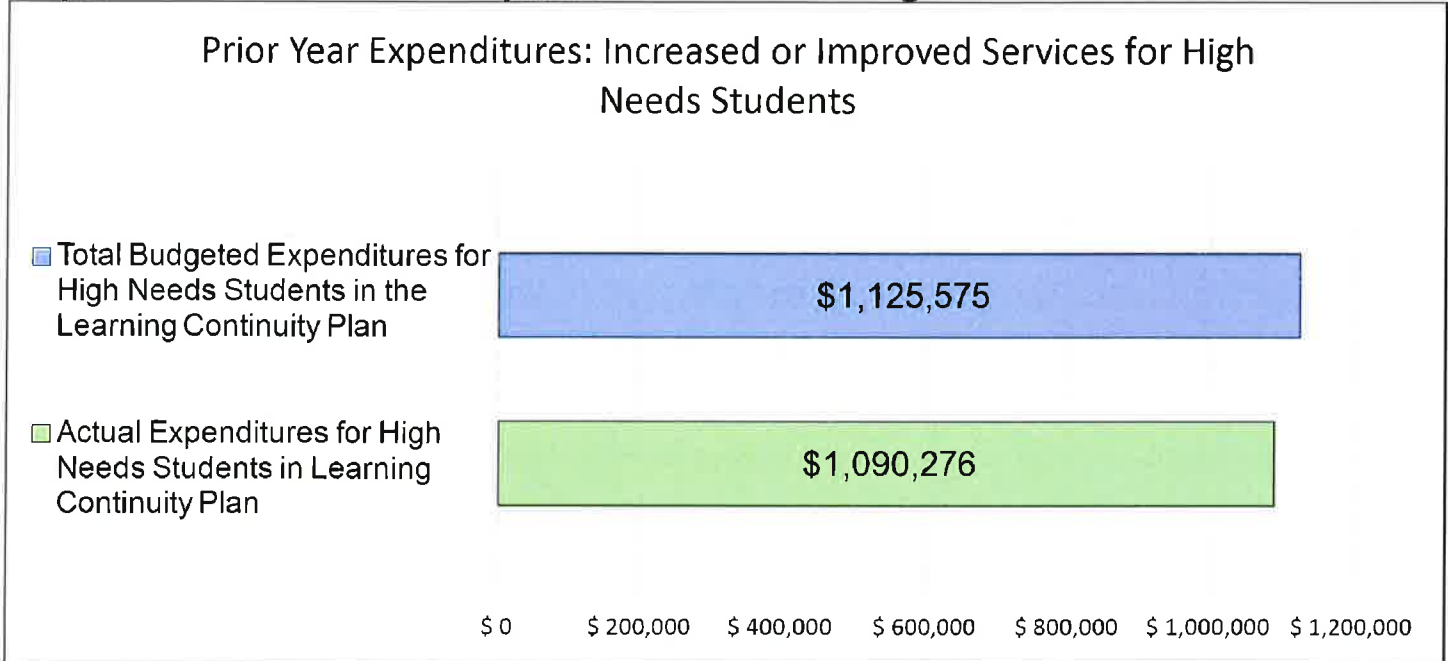
Most teachers, administrator, classified staff salaries and benefits, purchase of state adopted curriculum and materials, maintenance, cafeteria, and transportation costs.

Increased or Improved Services for High Needs Students in the LCAP for the 2021-22 School Year

In 2021-22, Tipton Elementary School District is projecting it will receive \$1,754,884 based on the enrollment of foster youth, English learner, and low-income students. Tipton Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Tipton Elementary School District plans to spend \$2,016,740 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2020-21



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

In 2020-21, Tipton Elementary School District's Learning Continuity Plan budgeted \$1,125,575 for planned actions to increase or improve services for high needs students. Tipton Elementary School District actually spent \$1,090,276 for actions to increase or improve services for high needs students in 2020-21.

The school received learning loss mitigation funds due to school closure and the COVID-19 pandemic. With the extra funds this resulted in less expenditures spent from the LCFF. All actions and services were implemented to improve services for high need students.

LCFF funds were spent on the following that were not included in the Learning Continuity and Attendance Plan:

Provide students with access to technology and resources for student research and learning in English Language Arts through the purchase and replacement of technology devices, infrastructure upgrades, and an in house technology support technician.

Provide all students ancillary English Language Arts (ELA) and math materials including leveled books, news magazines, and student workbooks.

Provide all EL students with access to ancillary materials including leveled readers, news magazines, and workbooks.

Provide students with incentives and awards to recognize and encourage increased achievement in English Language Arts and math and encourage increased achievement and attendance.

Provide a full time librarian to increase student access to books, technology, and support teachers with the implementation of the English Language Arts California State Standards (CSS).

A salary increase was authorized for 2015-16 school year and remains a continuing action through 2019-20. We are fully committed to recruiting, hiring, and retaining highly qualified staff which affects the quality of the district's educational program, particularly for English Learners, Foster Youth, and Low Income students. The salary increase has reduced our teacher turnout rate, thus retaining highly qualified staff. The effectiveness of the action will be measured by the academic achievement metrics for this goal.

Provide additional counseling support for TK-5 students to assist with increasing attendance, decreasing chronic absenteeism, and developing a positive school climate.

Provide parent access to real time student and school information through the Aeries Parent Portal including: attendance, grades, and school/parent communication.

Annual Update for Developing the 2021-22 Local Control and Accountability Plan

Annual Update for the 2019–20 Local Control and Accountability Plan Year

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

The following is the local educational agency’s (LEA’s) analysis of its goals, measurable outcomes and actions and services from the 2019-20 Local Control and Accountability Plan (LCAP).

Goal 1

Improve student achievement in English Language Arts

State and/or Local Priorities addressed by this goal:

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

Local Priorities:

Annual Measurable Outcomes

| Expected | Actual |
|---|---|
| <p>Metric/Indicator 1. California Assessment of Student Performance and Progress (CAASPP) System</p> <p>19-20 1. For the 2019-2020 school year our goal is to increase ELA CAASPP achievement by 5 points in order to decrease our distance from standard to -20.</p> <p>Baseline 1. 2015-2016 33% Meet or Exceed Standards</p> | <p>1. During the 2018-2019 School year students exceeded their goal of 5 points to increase ELA CAASPP achievement in order to decrease our distance from standard to -20. Our students increased 9 points and are -14.9 points from standard. (Due to the COVID-19 pandemic, state law has suspended the reporting of state and local indicators on the 2020 Dashboard.)</p> |
| <p>Metric/Indicator 2. Renaissance Reading Program</p> <p>19-20 2. Increase reading proficiency rate by 5% to 39% as measured by Accelerated Reader.</p> <p>Baseline 2. 2017 46% of 3rd grade students are at or above the STAR grade level benchmark</p> | <p>2. During the 2019-2020 school year 33.08% of students measured at or above reading proficiency as measured by the STAR reading test. There was a 3% decline in growth from the previous year. Due to Covid-19 school closure spring data 2019-2020 data were not available.</p> |

| Expected | Actual |
|---|--|
| <p>Metric/Indicator 3. Developmental Reading Assessment (DRA)</p> <p>19-20 3. Increase reading proficiency rate by 5% to 41% as measured by the DRA.</p> <p>Baseline 3. 2017 35% of K-5 Students are reading at or above grade level.</p> | <p>3. During the 2018-2019 school year 28% of K-5th grade students measured at or above proficiency in DRA. There was an 8% decline from from the previous year. Due to Covid-19 school closure 2019-2020 data were not available.</p> |
| <p>Metric/Indicator 4. Local Writing Benchmarks</p> <p>19-20 4. Increase writing proficiency rate by 5% to 41% as measured by the TESD mid year writing benchmark.</p> <p>Baseline 4. 2016-2017 33% of K-8 students are meeting or exceeding standard on the TESD mid year writing benchmark</p> | <p>4. During the 2019-2020 school year 35% of K-8 students meet or exceeded the standard on the TESD mid year writing benchmark. This was a decline of 1% from the previous year.</p> |
| <p>Metric/Indicator 5. Teacher Misassignment Rate</p> <p>19-20 5. Maintain a 0% teacher misassignment rate.</p> <p>Baseline 5. 2016-2017 0%</p> | <p>5.The teacher misassignment rate for the 2019-2020 school year is 3.8%.</p> |
| <p>Metric/Indicator 6. Teacher attrition rate</p> <p>19-20 6. Maintain a 0% teacher attrition rate.</p> <p>Baseline 6. 2016-2017 0%</p> | <p>6. The teacher attrition rate for the 2019-2020 school year is 7.4%.</p> |

| Expected | Actual |
|---|--|
| <p>Metric/Indicator 7. Student access to standards aligned materials</p> <p>19-20 7. 100% of students have access to standards aligned materials</p> <p>Baseline 7. 2016-2017 100% of students have access to standards aligned materials</p> | <p>7. During the 2019-2020 school year 100% of students have access to standards aligned materials.</p> |
| <p>Metric/Indicator 8. Implementation of academic content/performance standards</p> <p>19-20 8. Through the examination and archiving of lesson plans to maintain 100% implementation of all academic content/performance standards.</p> <p>Baseline 8. 2016-2017 Through the examination and archiving of lesson plans to maintain 100% implementation of all academic content/performance standards.</p> | <p>8. 2019-2020 implementation of academic content/performance standards were met through the examination and archiving of lesson plans to maintain 100% implementation of all academic content/performance standards.</p> |
| <p>Metric/Indicator 9. Pupil access and enrollment in a broad range of study, including both unduplicated and special needs students</p> <p>19-20 9. 100% of pupils are enrolled in a broad range of study</p> <p>Baseline 9. 2016-2017 100% of pupils are enrolled in a broad range of study</p> | <p>9. During 2019-2020 All students were enrolled in a broad range of study. This is confirmed through the examination of all lesson plans.</p> |
| <p>Metric/Indicator 10. School Facility Good Repair Status Report (FIT)</p> <p>19-20 10. Maintain a Good or Exemplary rating on the FIT report.</p> <p>Baseline</p> | <p>10. During the 2019-2020 year we maintained a Good rating on the FIT report.</p> |

| Expected | Actual |
|--|--|
| <p>10. 2016-2017 FIT Report overall rating of Good</p> | |
| <p>Metric/Indicator 11. Evaluation and report on number and types of programs and services developed and provided to unduplicated pupils as well as individuals with exceptional needs.</p> <p>19-20 11. 100% of programs available were offered to unduplicated pupils as well as individuals with exceptional needs.</p> <p>Baseline 11. No baseline was established in 2017-2018</p> | <p>11. During 2019-2020 100% of our unduplicated pupils and students with exceptional needs were provided access to a large variety of programs in order to support their growth and achievement. Included in this is access to differentiating computer based programs, instructional aides, leveled texts, and highly qualified teachers. Students are also offered small group instruction and intervention, speech and language services when appropriate, provide behavior intervention services as appropriate. On going collaboration with special education and general education staff. Through comprehensive evaluations of district programs and lesson plans all students had access to a broad range of studies. Unduplicated pupils and students with exceptional needs were provided Free Appropriate Public Education (FAPE) in the Least Restrictive Environment (LRE) by providing them access to the general education curriculum through a variety of supports and programs to support their growth and achievement. Students received Specialized Academic Instruction (SAI) in their areas of need in the form of small group or individual intervention and through differentiating computer-based programs. They were also given access to support from instructional aides and highly qualified teachers within the classroom. Supports such as leveled texts, audio versions of texts and modified curriculum were utilized with these students. Through comprehensive evaluations of district programs and lesson plans, all students had access to a broad range of studies.</p> |
| <p>Metric/Indicator 12. Fully Credentialed Teacher Rate</p> <p>19-20 12. Baseline for Fully Credentialed teacher rate will be established with 2019-2020 teacher credential information</p> <p>Baseline 12. No baseline was established</p> | <p>12. The baseline for fully credentialed teacher rate for 2019-2020 is 96%.</p> |

Actions / Services

| Planned Actions/Services | Budgeted Expenditures | Actual Expenditures |
|---|---|--|
| 1. Provide small group intervention support with instructional aides in ELA to all students including English Learners, Foster Youth, and Low Income Students. | Instructional Aides 2000-2999: Classified Personnel Salaries Supplemental and Concentration 176,948 | Instructional Aides 2000-2999: Classified Personnel Salaries LCFF Supplemental and Concentration 175,712.98 |
| 2. Provide students with access to technology and resources for student research and learning in English Language Arts through the purchase and replacement of technology devices, infrastructure upgrades, and an in house technology support technician. | Technology Devices 4000-4999: Books And Supplies Supplemental and Concentration 117,115 Tech 2000-2999: Classified Personnel Salaries Supplemental and Concentration 55,528 Infrastructure support and upgrades 6000-6999: Capital Outlay Supplemental and Concentration 10,000 | Technology Devices 4000-4999: Books And Supplies LCFF Supplemental and Concentration 86,457.75 Tech 2000-2999: Classified Personnel Salaries LCFF Supplemental and Concentration 65,354.22 Infrastructure support and upgrades 6000-6999: Capital Outlay 0 |
| 3. Provide all students ancillary English Language Arts (ELA) materials including leveled books, news magazines, and student workbooks. | Materials 4000-4999: Books And Supplies Supplemental and Concentration 26,000 | Materials 4000-4999: Books And Supplies LCFF Supplemental and Concentration 22,584.53 |
| 4. Provide students with incentives and awards to recognize and encourage increased achievement in English Language Arts. | Incentives/Awards 4000-4999: Books And Supplies Supplemental and Concentration 15,000 | Incentives/Awards 4000-4999: Books And Supplies LCFF Supplemental and Concentration 3,436.54 |
| 5. Provide a full time librarian to increase student access to books, technology, and support teachers with the implementation of the English Language Arts California State Standards (CSS). | Librarian 2000-2999: Classified Personnel Salaries Supplemental and Concentration 68,400 | Librarian 2000-2999: Classified Personnel Salaries LCFF Supplemental and Concentration 72,825.20 |
| 6. Provide a Resource Teacher to support the implementation of a school wide CSS based professional development plan to help increase the achievement of all students. To provide support to our struggling students by designing and implementing a cohesive intervention program throughout the school. To monitor student performance to | Resource Teacher 1000-1999: Certificated Personnel Salaries Supplemental and Concentration 108,072 | Resource Teacher 1000-1999: Certificated Personnel Salaries LCFF Supplemental and Concentration 95,939.34 |

| Planned Actions/Services | Budgeted Expenditures | Actual Expenditures |
|---|---|---|
| ensure no student is left behind. To support and improve our community outreach. | | |
| 7. Summer school will no longer be funded out of the LCAP | <p>Teachers 1000-1999: Certificated Personnel Salaries Supplemental and Concentration 0</p> <p>Instructional Aides 2000-2999: Classified Personnel Salaries Supplemental and Concentration 0</p> <p>Clerical Support 2000-2999: Classified Personnel Salaries Supplemental and Concentration 0</p> <p>Materials and Supplies 4000-4999: Books And Supplies Supplemental and Concentration 0</p> | |
| 8. Provide enrichment through educational and college readiness field trips and assemblies to broaden the scope of students' cultural experiences including students with special needs. | Field Trips 5000-5999: Services And Other Operating Expenditures Supplemental and Concentration 20,000 | Field Trips 5000-5999: Services And Other Operating Expenditures LCFF Supplemental and Concentration 8,962.86 |
| 9. A salary increase was authorized for 2015-16 school year and remains a continuing action through 2019-20. We are fully committed to recruiting, hiring, and retaining highly qualified staff which affects the quality of the district's educational program, particularly for English Learners, Foster Youth, and Low Income students. The salary increase has reduced our teacher turnout rate, thus retaining highly qualified staff. The effectiveness of the action will be measured by the academic achievement metrics for this goal. | Salary 1000-1999: Certificated Personnel Salaries Supplemental and Concentration 110,000 | Salary 1000-1999: Certificated Personnel Salaries LCFF Supplemental and Concentration 110,000 |
| 10. Provide California State Content Standards based science curriculum to facilitate the development of oral language and academic vocabulary. | Curriculum 4000-4999: Books And Supplies Supplemental and Concentration 43,512 | Curriculum 4000-4999: Books And Supplies LCFF Supplemental and Concentration 934 |

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Due to COVID-19 purchasing a new science curriculum was postponed. The district will purchase a new science curriculum which will be used for the 2021-2022 school year. Due to COVID-19 a limited number of field trips and award assemblies had to be cancelled. Funds that were not spent were not reallocated.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Although the 2019-2020 school year ended with students learning from home, all students were able to access reading and writing through individualized work packets. Small group intervention was provided for our students through March. Students showed academic growth in ELA. When students were on campus, all students had access to technology. All students had access to ancillary ELA materials both hard copy and online. Prior to the last quarter, students were recognized at our TESD quarter awards assemblies. The TESD librarian provided all students access to leveled books, high interest books, book aligned to Character Counts, and support for teachers in books for small group instruction. The biggest challenge that we faced was getting 1 to 1 technology devices for our students and providing hot spots for internet access.

Goal 2

Improve student achievement in Mathematics

State and/or Local Priorities addressed by this goal:

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

Local Priorities:

Annual Measurable Outcomes

| Expected | Actual |
|--|---|
| <p>Metric/Indicator 1. California Assessment of Student Performance and Progress (CAASPP) System</p> <p>19-20 1. For the 2019-2020 school year our goal is to increase Math CAASPP achievement by 7.8 points in order to decrease our distance from standard to -46.5.</p> <p>Baseline 1. 2015-2016 31% meeting or exceeding state standards</p> | <p>1. During the 2018-2019 School year students exceeded their goal of 7.8 points on the CAASPP Math Assessment. Our students increased 11.1 points and are now -42.8 points from standard.(Due to the COVID-19 pandemic, state law has suspended the reporting of state and local indicators on the 2020 Dashboard)</p> |
| <p>Metric/Indicator 2. Local Math Benchmark</p> <p>19-20 2. Increase math proficiency rate by 5% to 32% as measured by the TESD mid year math benchmark.</p> <p>Baseline 2. 2016-2017 45% of K-8 students are meeting standard on the TESD mid year math benchmark</p> | <p>2. During the 2019-2020 school year 74% of students in K-1st grades met or exceeded standard on the TESD mid year math benchmark. 24% of students in 2nd - 8th grade met or exceeded standard on the mid year math bench mark. In grades K-1st the goal was exceeded by 42%.The expected outcome was not achieved in grades 2nd-8th, the goal was missed by 8%..</p> |
| <p>Metric/Indicator 3. Implementation of academic content/performance standards</p> | <p>3. 2019-2020 100% of students are receiving instruction aligned to academic content/performance standards.</p> |

| Expected | Actual |
|--|--------|
| <p>19-20 3. Maintain 100% implementation of all academic content/performance standards</p> <p>Baseline 3. 2016-2017 100% of students are receiving instruction aligned to academic content/performance standards</p> | |

Actions / Services

| Planned Actions/Services | Budgeted Expenditures | Actual Expenditures |
|--|---|---|
| <p>1. Provide students with access to technology and resources for student research and learning in Math through the purchase and replacement of technology devices, infrastructure upgrades, and an in house technology support technician.</p> | <p>Technology Devices 4000-4999: Books And Supplies Supplemental and Concentration Expense reported in Goal 1</p> <p>Tech 2000-2999: Classified Personnel Salaries Supplemental and Concentration Expense reported in Goal 1</p> <p>Infrastructure support and upgrades 6000-6999: Capital Outlay Supplemental and Concentration Expense reported in Goal 1</p> | <p>4000-4999: Books And Supplies LCFF Supplemental and Concentration</p> <p>2000-2999: Classified Personnel Salaries LCFF Supplemental and Concentration</p> <p>4000-4999: Books And Supplies LCFF Supplemental and Concentration</p> |
| <p>2. Provide all students and students with special needs with ancillary math materials including manipulatives and supplemental workbooks.</p> | <p>4000-4999: Books And Supplies Supplemental and Concentration 2,000</p> | <p>4000-4999: Books And Supplies LCFF Supplemental and Concentration 2231.59</p> |
| <p>3. Provide students with incentives and awards to recognize and encourage increased achievement in math.</p> | <p>4000-4999: Books And Supplies Supplemental and Concentration Expense reported in Goal 1</p> | <p>4000-4999: Books And Supplies LCFF Supplemental and Concentration</p> |
| <p>4. Summer school will no longer be funded out of the LCAP</p> | <p>Teachers 1000-1999: Certificated Personnel Salaries Supplemental and Concentration Expense reported in Goal 1</p> | |

| Planned Actions/Services | Budgeted Expenditures | Actual Expenditures |
|-----------------------------|---|------------------------|
| | Instructional Aides 2000-2999: Classified Personnel Salaries Supplemental and Concentration Expense reported in Goal 1 Clerical Support 2000-2999: Classified Personnel Salaries Supplemental and Concentration Expense reported in Goal 1 Materials and Supplies 4000- 4999: Books And Supplies Supplemental and Concentration Expense reported in Goal 1 | |
| | 5000-5999: Services And Other Operating Expenditures Supplemental and Concentration Expense reported in Goal 1 | |

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

All actions/services were implemented through the first three quarters of the school year. Due to COVID-19 a limited number award assemblies had to be cancelled. Funds that were not spent were not reallocated.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Although the 2019-2020 school year ended with students learning from home, all students were able to access math through individualized work packets. Small group intervention was provided for our students through March. Students showed academic growth in Math. When students were on campus, all students had access to technology. Students receiving special education services were provided with work to support practice toward individualized learning goals. All students had access to ancillary math materials both hard copy and online. Prior to the last quarter of the school year, students were recognized at our TESD quarter awards assemblies.

Goal 3

Increase academic achievement of all English learners.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 2: State Standards (Conditions of Learning)
 Priority 4: Pupil Achievement (Pupil Outcomes)
 Priority 6: School Climate (Engagement)

Local Priorities:

Annual Measurable Outcomes

| Expected | Actual |
|---|--|
| <p>Metric/Indicator 1. California Assessment of Student Performance and Progress (CAASPP) System ELA</p> <p>19-20 1. For the 2019-2020 school year our goal is to increase ELA CAASPP achievement for EL students by 5.7 points in order to decrease our distance from standard to -23.9.</p> <p>Baseline 1. 2015-2016 19% of EL students meeting or exceeding state standards in ELA</p> | <p>1. For the 2018-2019 school year our EL students increased by 4.7 points in order to decrease our distance from standard to -23.9.(Due to the COVID-19 pandemic, state law has suspended the reporting of state and local indicators on the 2020 Dashboard)</p> |
| <p>Metric/Indicator 2. California Assessment of Student Performance and Progress (CAASPP) System Math</p> <p>19-20 2. For the 2019-2020 school year our goal is to increase Math CAASPP achievement for EL students by 8.4 points in order to decrease our distance from standard to -49.9.</p> <p>Baseline 2. 2015-2016 20% meeting or exceeding state standards in math</p> | <p>2. For the 2018-2019 school year our EL students increased by 10.2 points in order to decrease our distance from standard to -47.6 (Due to the COVID-19 pandemic, state law has suspended the reporting of state and local indicators on the 2020 Dashboard.)</p> |

| Expected | Actual |
|--|--|
| <p>Metric/Indicator 3. EL Reclassification Rate</p> <p>19-20 3. Increase reclassification numbers by 5% to 31%</p> <p>Baseline 3. 2016-2017 6%</p> | <p>3. 2019-2020 The overall rate of reclassified students were 18.6 percent. We did not meet our goal of 29%.</p> |
| <p>Metric/Indicator 4. CA School Dashboard EL Learner Indicator</p> <p>19-20 4. Maintain a status level of high</p> <p>Baseline 4. 2016-2017 Status level of high</p> | <p>4. 35.5% of our EL students are making progress towards English language proficiency. The performance level is low. To maintain a status level of high which means that 55% to less than 65% of English learner students will increase at least one ELPI level or maintain the ELP criterion (Level 4).(Due to the COVID-19 pandemic, state law has suspended the reporting of state and local indicators on the 2020 Dashboard.)</p> |
| <p>Metric/Indicator 5. Implementation of ELD standards, programs, and services</p> <p>19-20 5. 100% of students are receiving instruction aligned to the ELD standards</p> <p>Baseline 5. 100% of students are receiving instruction aligned to the ELD standards</p> | <p>5. 100% of students are receiving instruction aligned to the ELD standards</p> |
| <p>Metric/Indicator 6. The percentage of ELs who make progress toward English proficiency on the CELDT</p> <p>19-20 6. Increase number of students who score at a performance level of 4 on the ELPAC to 52.6%</p> <p>Baseline 6. 2016-2017 79.9% of students making progress towards academic proficiency on the CELDT</p> | <p>6. The 2018-2019 ELPAC results were Level 4 - Well Developed - 16.07% Level 3 - Moderately Developed - 50.82% Level 2 - Somewhat Developed - 24.59% Level 1 - Beginning Stage - 8.52% (Due to the COVID-19 pandemic, state law has suspended the reporting of state and local indicators on the 2020 Dashboard.) Students did not complete the Summative ELPAC due to school closure.</p> |

| Expected | Actual |
|----------|--------|
| | |

Actions / Services

| Planned Actions/Services | Budgeted Expenditures | Actual Expenditures |
|---|--|---|
| 1. Provide a STEM enrichment teacher in order to accelerate EL students acquisition of oral language fluency, academic vocabulary, and writing proficiency in STEM subject areas. | STEM Teacher 1000-1999: Certificated Personnel Salaries Supplemental and Concentration 102,203 | 1000-1999: Certificated Personnel Salaries LCFF Supplemental and Concentration 104,739.57 |
| 2. Provide all English Language Learners students with access to technology and resources for student research and learning | 4000-4999: Books And Supplies Supplemental and Concentration Expense reported in Goal 1 | 4000-4999: Books And Supplies LCFF Supplemental and Concentration |
| 3. Provide students with incentives and awards to recognize and encourage increased achievement in language proficiency, ELA, and math. | 4000-4999: Books And Supplies Supplemental and Concentration Expense reported in Goal 1 | |
| 4. Summer school will no longer be funded out of the LCAP | 1000-1999: Certificated Personnel Salaries Supplemental and Concentration Expense reported in Goal 1 | |
| 5. Provide all EL students with access to ancillary materials including leveled readers, news magazines, and workbooks. | Materials and Supplies 4000-4999: Books And Supplies Supplemental and Concentration 1,500 | 4000-4999: Books And Supplies LCFF Supplemental and Concentration 411.92 |

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

All actions/services were implemented through the first three quarters of the school year. Due to COVID-19 a limited number of award assemblies had to be cancelled. Funds that were not spent were not reallocated.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Although the 2019-2020 school year ended with students learning from home, all students were able to access ELD through individualized work packets. Designated and integrated ELD was provided for our students through March. When students were on campus, all students had access to technology. All students had access to ancillary math materials both hard copy and online. Prior to the last quarter of the school year, students were recognized at our TESD quarter awards assemblies.

Goal 4

Improving school climate while increasing pupil attendance and decreasing chronic absenteeism.

State and/or Local Priorities addressed by this goal:

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

Local Priorities:

Annual Measurable Outcomes

| Expected | Actual |
|--|---|
| <p>Metric/Indicator 1. Attendance rate</p> <p>19-20 1. Increase attendance rates by .5% to 96.8%</p> <p>Baseline 1. 2016-2017 96.5% K-8 Attendance rate</p> | <p>1. 2019-2020 96% K-8 attendance rate. The rate was based on attendance through March 12, 2020. Due to the COVID-19 pandemic, school was closed for in person learning.</p> |
| <p>Metric/Indicator 2. Chronic absentee rate</p> <p>19-20 2. Decrease the chronic absentee rate by .5% to 6.1%</p> <p>Baseline 2. 2016-2017 6%</p> | <p>2. 2018-2019 chronic absentee rate is 3.1% per the CA School Dashboard. It declined by 3.4%. Due to the COVID-19 pandemic, state law has suspended the reporting of state and local indicators on the 2020 Dashboard</p> |
| <p>Metric/Indicator 3. Pupil suspension rate</p> <p>19-20 3. Reduce suspension rate by .5% to .9%</p> <p>Baseline</p> | <p>3. 2018-2019 suspension rate was 1.5% per the CA School Dashboard. Due to the COVID-19 pandemic, state law has suspended the reporting of state and local indicators on the 2020 Dashboard</p> |

| Expected | Actual |
|--|--|
| <p>3. 2015-2016 3% suspension rate, 23 unduplicated pupils suspended</p> | |
| <p>Metric/Indicator 4. Pupil expulsion rate</p> <p>19-20 4. Maintain a pupil expulsion rate of 0 unduplicated pupils expelled</p> <p>Baseline 4. 2015-2016 0% expulsion rate 0 unduplicated pupils expelled</p> | <p>4.2018-2019 Less than 1% of students were expelled. No students were expelled during the 2019-2020 school year. Due to the COVID-19 pandemic, state law has suspended the reporting of state and local indicators on the 2020 Dashboard</p> |
| <p>Metric/Indicator 5. Middle school dropout rate</p> <p>19-20 5. Maintain a middle school dropout rate of 0</p> <p>Baseline 5. 2015-2016: 0</p> | <p>5. 2018-2019: 0 students dropped out of school. 2019-2020: 0 students dropped out of school.</p> |
| <p>Metric/Indicator 6. California Healthy Kids Survey</p> <p>19-20 6.The California Healthy Kids Survey will be administered during the 2019-2020 school year for 5th and 7th grade students</p> <p>Baseline 6. Baseline to be established in 2018-2019</p> | <p>During 2019-2020 the Healthy Kids Survey was administered to all 5th and 7th grade students as well as staff members.</p> |
| <p>Metric/Indicator 7. Local LCAP parent and employee survey</p> <p>19-20 7. Base line to be established in 2019-2020</p> <p>Baseline 7. Baseline to be established in 2018-2019</p> | <p>During 2019-2020 A Local LCAP survey was given to all parents and students. Twenty eight parents participated in the survey. Students in 5th - 8th grade took the LCAP survey. One hundred sixty-two students participated in the survey.</p> |

Actions / Services

| Planned Actions/Services | Budgeted Expenditures | Actual Expenditures |
|---|---|---|
| 1. Provide students with incentives and awards to recognize and encourage increased achievement and attendance. | 4000-4999: Books And Supplies Supplemental and Concentration Expense reported in Goal 1 | 4000-4999: Books And Supplies LCFF Supplemental and Concentration |
| 2. Provide additional School Psychologist hours to assist with increasing student attendance and decreasing the chronic absentee rate. To assist with establishing a positive school climate and implementation of the SARB process. | 1000-1999: Certificated Personnel Salaries Supplemental and Concentration 30,000 | 1000-1999: Certificated Personnel Salaries LCFF Supplemental and Concentration 22,840 |
| Provide a social worker to assist with parent outreach and establishing a positive school climate and increase our capacity for family outreach and student support. The social worker will work to increase attendance and decrease the chronically absent. The social worker will help with the implementation of the SARB process. | 5800: Professional/Consulting Services And Operating Expenditures Supplemental and Concentration 20,000 | 5800: Professional/Consulting Services And Operating Expenditures LCFF Supplemental and Concentration 19,375.36 |
| 4. Provide an LVN to assist with student health issues and family outreach. | 2000-2999: Classified Personnel Salaries Supplemental and Concentration 39,162 | 2000-2999: Classified Personnel Salaries LCFF Supplemental and Concentration 39,209.49 |
| 5. Provide additional counseling support for TK-5 students to assist with increasing attendance, decreasing chronic absenteeism, and developing a positive school climate. | 2000-2999: Classified Personnel Salaries Supplemental and Concentration 26,000 | 2000-2999: Classified Personnel Salaries LCFF Supplemental and Concentration 0 |

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

All actions were implemented for Goal 4 except for the end of year award assemblies that were cancelled due to COVID-19. For action item 4 we used funds to support our LVN and purchase an additional 10 contracted days for our RN. Additional counseling support for TK-5 students to assist with increasing attendance, decreasing chronic absenteeism, and developing a positive school climate was paid for by Title I. Funds that were not spent were not reallocated.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

The focus of Goal 4 is to provide increased services and support for our unduplicated pupils by decreasing both the chronic absentee rate as well as the suspension rate. We accomplished this in a variety of ways, first we used our increased social service and health support in order to follow through with our families on health and attendance concerns. Our increased psychologist and counseling

support allowed us to provide increased services for students with behavioral and emotional needs. We believe we have been very successful accomplishing our goals within these priority areas for the 2019-2020 school year. Action 5, to provide additional counseling support for TK-5 students to assist with increasing attendance, decreasing chronic absenteeism, and developing a positive school climate was taken out of the LCAAP funding and paid for with Title I funding. Challenges faced with this goal were that students and staff struggled to stay connected with technology, therefore impacting daily attendance. Additionally, students struggled in home environments that were not conducive to learning due the limited space for multiple children and lack of supervision. Students were struggling to establish a routine. Many of our families faced health and mental health challenges that impacted student attendance. Additional counseling support for TK-5 students to assist with increasing attendance, decreasing chronic absenteeism, and developing a positive school climate was provided but paid for with Title I funding.

Goal 5

To improve the participation and increase learning opportunities for parents.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 3: Parental Involvement (Engagement)
 Priority 6: School Climate (Engagement)

Local Priorities:

Annual Measurable Outcomes

| Expected | Actual |
|---|---|
| <p>Metric/Indicator 1. Opportunities for parent involvement in district decision making.</p> <p>19-20 1. Provide at least 5 opportunities for parent involvement in district decision making.</p> <p>Baseline 1. 2016-2017: 5 Opportunities for parent involvement in district decision making.</p> | <p>1. 2019-2020: 4 Opportunities for parent involvement in district decision making</p> |
| <p>Metric/Indicator 2. Opportunities for parent education in school wide programs.</p> <p>19-20 2. Provide at least 2 opportunities for parent education in school wide programs</p> <p>Baseline 2. 2016-2017 2 opportunities for parent education in school wide programs.</p> | <p>2. 2019-2020: 30 Opportunities for parent education in school wide programs</p> |
| <p>Metric/Indicator 3. Number of school sponsored parent events.</p> | <p>3. 2019-2020: 4 sponsored parent events</p> |

| Expected | Actual |
|--|--|
| <p>19-20 3. Host a minimum of 6 school sponsored parent events</p> <p>Baseline 3. 2016-2017 6 school sponsored parent events</p> | |
| <p>Metric/Indicator 4. Number of parents, including those of unduplicated pupils and special needs pupils, who attend parent conferences in order to receive and give input regarding their students' academic program and progress</p> <p>19-20 4. Increase parent conference attendance rate by 2%</p> <p>Baseline 4. 2016-2017 93% Parent conference attendance rate</p> | <p>4. 2019-2020: parent conferences attendance rate increased by 7%. 98% of parents, including those of unduplicated pupils and special needs pupils, who attend parent conferences in order to receive and give input regarding their students' academic program and progress. In 2018-2019, 91% of parents attended conferences. The district exceeded the goal of 2% increase of the previous year.</p> |

Actions / Services

| Planned Actions/Services | Budgeted Expenditures | Actual Expenditures |
|--|--|---|
| <p>1. Host Student/Parent events that help to create a positive school climate, increase capacity, and solicit community input.</p> | <p>4000-4999: Books And Supplies Supplemental and Concentration 4,000</p> | <p>4000-4999: Books And Supplies LCFF Supplemental and Concentration 585.00</p> |
| <p>2. Provide additional School Psychologist hours to assist with increasing student attendance and decreasing the truancy rate. To assist with establishing a positive school climate, parent outreach, and implementation of the SARB process.</p> | <p>5800: Professional/Consulting Services And Operating Expenditures Supplemental and Concentration Expense reported in Goal 4</p> | |
| <p>Provide a social worker to assist with parent outreach and establishing a positive school climate and increase our capacity for family outreach and student support. The social worker will work to increase attendance and decrease the chronically absent. The social worker will help with the implementation of the SARB process.</p> | <p>5800: Professional/Consulting Services And Operating Expenditures Supplemental and Concentration Expense reported in Goal 4</p> | |
| <p>4. Provide an LVN to assist with student health issues and family outreach.</p> | <p>2000-2999: Classified Personnel Salaries Supplemental and</p> | |

| Planned Actions/Services | Budgeted Expenditures | Actual Expenditures |
|---|--|--|
| | Concentration Expense reported in Goal 4 | |
| 5. Provide parent access to real time student and school information through the Aeries Parent Portal including: attendance, grades, and school/parent communication. | 4000-4999: Books And Supplies Supplemental and Concentration 1,000 Not Applicable | 5800: Professional/Consulting Services And Operating Expenditures LCFF Supplemental and Concentration 1,567.50 |

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Due to COVID-19 TESD was not able to host all of it's planned school sponsored activities or parent involvement meetings that were planed for the end of the school year. For action 5 in lieu of paying for Aeries the district paid for Blackboard connect as a parent communication tool. Funds that were not spent were not reallocated.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

For goal 5 most actions and services were implemented in order to help improve participation and increase learning opportunities for parents. We met our goal in providing opportunities for parent education and feedback regarding our school wide programs as well as opportunities for parents to see their children perform and engage with staff and students until the school closure in March. Due to school closure and families not having technology and hotspots we were not able to host any meetings remotely until hotspots were purchased and devices were handed out to all students.

Goal 6

To provide and equip a multipurpose room and improve school facilities which will assist with the implementation of a broad range of study, increase pupil achievement, and help facilitate parental involvement.

State and/or Local Priorities addressed by this goal:

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

Local Priorities:

Annual Measurable Outcomes

| Expected | Actual |
|---|---|
| <p>Metric/Indicator 1. Percentage of students who participate in music during the regular school day.</p> <p>19-20 1. 5% increase in students participating in music during the regular school day</p> <p>Baseline 1. 2016-2017: 18% of students participated in music during the regular school day.</p> | <p>1. 2019-2020 0% of our students participated in music during the regular school day.</p> |
| <p>Metric/Indicator 2. Number of VAPA events available to entire school community</p> <p>19-20 2. Host at least 4 VAPA events available to entire school community</p> <p>Baseline 2. 2016-2017: Hosted 4 VAPA events</p> | <p>2. 2019- 2020 2 VAPA events hosted</p> |

Actions / Services

| Planned Actions/Services | Budgeted Expenditures | Actual Expenditures |
|---|--|--|
| 1. Provide adequate facilities to increase student participation in the music program as well as other VAPA course offerings. | 6000-6999: Capital Outlay Supplemental and Concentration 200,000 | 6000-6999: Capital Outlay LCFF Supplemental and Concentration 200,000 |
| 2. Provide music and theater equipment for visual and performing arts for all students. | 4000-4999: Books And Supplies Supplemental and Concentration 4,500 | 4000-4999: Books And Supplies LCFF Supplemental and Concentration 760.75 |

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Due to school closure TESD was unable to host all of the planned VAPA events. Events that were planned for spring had to be cancelled due to the COVID-19 pandemic. Due to staffing issues for the 2019-2020 school year we were not able to hire a music teacher. Funds that were not spent were not reallocated.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

For goal 6 most actions and services were implemented in order to assist with the implementation of a broad range of study, increase pupil achievement, and help facilitate parental involvement. TESD was able to host 2 VAPA events. Due to the school closure the two full night theater productions that were planned by our middle school drama elective had to be cancelled. We were unable to provide music instruction for the 2019-2020 school year due to staffing.

Goal 7

Maintain class sizes of 24:1 or less across grades TK-8.

State and/or Local Priorities addressed by this goal:

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

Local Priorities:

Annual Measurable Outcomes

| Expected | Actual |
|---|---|
| <p>Metric/Indicator 1. Class size of less than or equal to 24:1</p> <p>19-20 1. Class sizes by grade level: Less than 24:1 across grades TK-8</p> <p>Baseline 1. 2016-2017: Maintained 24:1 in all grade levels except 2, 4, and 5.</p> | <p>1. 2019- 2020 All classes were maintained at or below 24:1 except two 4th grade classes with ratios of 28:1, 5th grade with ratios of 26:1 and 27:1 along with one 4/5 combo with 25:1. Two of our 8th grade classes had a ratio of 25:1 and 26:1.</p> |
| <p>Metric/Indicator 2. Meeting or exceeding standards on the ELA portion of the CAASPP.</p> <p>19-20 2. For the 2019-2020 school year our goal is to increase ELA CAASPP achievement by 5 points in order to decrease our distance from standard to -20.</p> <p>Baseline 2. 2016-2017: 33% of students met or exceeded standard on ELA portion of the CAASPP.</p> | <p>2. 2018-2019: Our students increased 9 points and are -14.9 points from standard. (Due to the COVID-19 pandemic, state law has suspended the reporting of state and local indicators on the 2020 Dashboard.)</p> |
| <p>Metric/Indicator</p> | <p>3. During the 2018-2019 School year students exceeded their goal of 7.8 points on the CAASPP Math Assessment. Our students</p> |

| Expected | Actual |
|--|---|
| <p>3. Meeting or exceeding standards on the math portion of the CAASPP.</p> <p>19-20</p> <p>3. For the 2019-2020 school year our goal is to increase Math CAASPP achievement by 7.8 points in order to decrease our distance from standard to -46.5.</p> <p>Baseline</p> <p>3. 2016-2017: 26% of students met or exceeded standard on the math portin of the CAASPP.</p> | <p>increased 11.1 points and are now -42.8 points from standard.(Due to the COVID-19 pandemic, state law has suspended the reporting of state and local indicators on the 2020 Dashboard)</p> |
| <p>Metric/Indicator</p> <p>4. Attendance rate</p> <p>19-20</p> <p>4. For the 2019-2020 school year this metric will be removed from goal 7 as it is already reported in goal 4.</p> <p>Baseline</p> <p>4. 2016-2017 96.5% attendance rate</p> | |
| <p>Metric/Indicator</p> <p>5. Suspension rate</p> <p>19-20</p> <p>5. For the 2019-2020 school year this metric will be removed from goal 7 as it is already reported in goal 4.</p> <p>Baseline</p> <p>5. 2015-2016 3% suspension rate</p> | |

Actions / Services

| Planned Actions/Services | Budgeted Expenditures | Actual Expenditures |
|--|---|--|
| <p>1. Provide small class sizes through the funding of additional teachers across the district in order to maintain a positive school climate and increase pupil achievement and engagement.</p> | <p>Teachers 1000-1999: Certificated Personnel Salaries Supplemental and Concentration 349,248</p> | <p>1000-1999: Certificated Personnel Salaries LCFF Supplemental and Concentration 351,869.42</p> |

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

All budgeted actions were implemented and there were no material differences in 2019-2020.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

All classes were maintained at or below 24:1 except two 4th grade classes with ratios of 28:1, 5th grade with ratios of 26:1 and 27:1 along with one 4/5 combo with 25:1. Two of our 8th grade classes had a ratio of 25:1 and 26:1. These small class sizes allow us to focus our instruction on individual student needs which has led to several years of consecutive growth on the ELA portion of the CAASPP. We hold that our small classes have an overall positive impact on our students and are an integral component to our school climate. Due to the COVID-19 pandemic, state law has suspended the reporting of state and local indicators on the 2020 Dashboard. Students were not tested on the CAASPP. Goals were met in providing small class sizes except for a 5 classes.

Annual Update for the 2020–21 Learning Continuity and Attendance Plan

The following is the local educational agency's (LEA's) analysis of its 2020-21 Learning Continuity and Attendance Plan (Learning Continuity Plan).

In-Person Instructional Offerings

Actions Related to In-Person Instructional Offerings

| Description | Total Budgeted Funds | Estimated Actual Expenditures | 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: State adopted curriculum will be utilized alongside pacing guides focused on essential standards Teachers and instructional aides will be provided professional development for hybrid instruction (Eduprotocol) 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) Use of teacher-selected materials (e.g. StudySync, Lexia, MobyMax, GoMath, Studies Weekly, Journeys, other district-adopted textbooks, etc.) Formative assessments will be used to drive instruction with programs such as Reading A-Z, RAZ kids, Moby Max, and Nearpod) Professional Development in Integrated ELD in mathematics (county office of education consultant) Extended cleaning and disinfecting of all classrooms and high traffic usage</p> | 30,151 | 13,349.78 | Yes |
| <p>Family Service Worker, supports for families especially those who are Foster, Homeless,</p> | 45,305 | 12,396.95 | Yes |

| Description | Total Budgeted Funds | Estimated Actual Expenditures | Contributing |
|--|----------------------|-------------------------------|--------------|
| Socio-economically disadvantaged and/or English Learners. | | | |
| Resource Teacher working with students who have experienced learning loss. | 85,167 | 98,994.04 | Yes |
| Certificated Teachers | 468,340 | 361,542.71 | Yes |
| Two shade structure to support outside learning | 55,000 | 1,187.61 | No |

A description of any substantive differences between the planned actions and/or budgeted expenditures for in-person instruction and what was implemented and/or expended on the actions.

There were limited differences in what was planned actions and/or budgeted expenditures. Two large shade structures were planned for purchase but our district was able to purchase 10 smaller shade structures to support learning and eating outdoors. The district hired a social worker to work five days a week to support the needs of families who are Foster, Homeless, Socio-economically disadvantaged and/or English Learners.

Analysis of In-Person Instructional Offerings

A description of the successes and challenges in implementing in-person instruction in the 2020-21 school year.

TESD was not able to offer in-person instruction until a waiver was approved by our local and state health departments. Once the waiver was approved students in grades K-2 were able to return to a hybrid model. The school phased in 3rd - 5th three weeks after the start of our K-2 students. Our middle school students were unable to return to in-person instruction because our county maintained the widespread risk level of more than 8% positive COVID cases. Our county did not move to the substantial risk level until March 16, 2021. We were able to return our middle school students on March 22, 2021 in a hybrid model. Due to the restrictions placed on schools, TESD is not able to accommodate all students on campus each day for in-person learning. A challenge we faced is that parents have opted not to take advantage of in-person instruction and have decided to have their students remain on full distance learning. Our cafeteria staff has been able to accommodate our students who have returned for in person learning by providing hot meals each day as well as providing meals to students in our community that are 18 and younger. We have transported all of our students safely to school each day with out exposure to any cases. Students can access resource within the classroom unlike when they are working remotely. Students who are off campus do not have immediate access to all resources. Students who are on campus have opportunities to engage and collaborate in academic dialogue in a natural setting. All of our students who receive special services have benefitted from the return of in person instruction. The have increased in attendance and engagement.

Distance Learning Program

Actions Related to the Distance Learning Program

| Description | Total Budgeted Funds | Estimated Actual Expenditures | Contributing |
|--|----------------------|-------------------------------|--------------|
| ZOOM | 1,800 | 3,205.48 | Yes |
| Tulare County Office of Education Triage Grant- Social Worker | 0 | 0 | No |
| Additional Chromebooks, hot spots to allow for educational access to all students | 200,451.29 | 306,359.74 | Yes |
| Supplies needed for distance learning earbuds, chargers, scanners, computer cases, etc | 14,827.74 | 38,355.17 | Yes |

A description of any substantive differences between the planned actions and/or budgeted expenditures for the distance learning program and what was implemented and/or expended on the actions.

Substantive differences include: purchase of uplift desks for teachers, cordless microphones, ergonomic floor mat for extended standing, tablets, and document cameras. In order to support remote teaching and learning accessories were purchased for teachers to teach while on campus to students who were learning from home. Due to the need for additional need for more licenses for Zoom, the cost was increased. Due to the guidelines keeping the school campus closed, there was an increase in need for more devices, including but not limited to: devices too old to update, damaged devices, combination of in-person and remote learning (2:1 devices for students) , lost devices, and newly enrolled students. Remote learning made it necessary to provide students with with computer accessories to keep continuity to technology access.

Analysis of the Distance Learning Program

A description of the successes and challenges in implementing each of the following elements of the distance learning program in the 2020-21 school year, as applicable: Continuity of Instruction, Access to Devices and Connectivity, Pupil Participation and Progress, Distance Learning Professional Development, Staff Roles and Responsibilities, and Support for Pupils with Unique Needs.

Continuity of Instruction:
 TESD's choice of online platform for teaching and learning began with Google Suite. Google Doc was part of the platform which was used for communicating with students and maintaining attendance records. Teachers used other components of the Google Suite platform such as, Google: Classroom, Sheets, Calendar, Chat, Meet, Sites, Forms, Hangouts, Keep, Jamboard, Earth, Presentation, and Collections.

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, assessments

Based on teacher, instructional aides, parents, student, and administrator feedback, some our staff was able to transition to online teaching with ease as far as utilizing technology. The majority of staff struggled to learn technology components which was difficult for staff to teach students and parents how to use the technology.

Based on teacher, students, Wellness Triage Social Worker, school psychologist, parent, parent liaison, School Site Council, and English Learner Advisory Committee, and administrator feedback, our students struggled with the lack of social interaction, mental health, inconsistencies in their daily routine, extra curricular activities being taken from them, and struggles within the home environment. The pandemic caused an economic hardship and stress for our families. Our parents did the best they could to support their children with distance learning. Families struggled with connectivity issues and the ability to keep their children engaged and on task while learning from home. Many families struggled because the adults were at work and students were either home alone or with a family member or babysitter. The staff was affected as well with the amount of work that they have had to endure with these challenges to ensure that our students are being taken care (social-emotional wellbeing, academics, health, and over all stability). Teachers initially try to maintain the rigor of in-person learning with distance learning, but quickly readjusted as more time was need to teach online skills to parents, students, and themselves. Our teachers and students focused on essential standards and utilized online platforms to work towards proficiency.

Pupil Participation and Progress:

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

Based on attendance clerk, support staff, parents, and administration feedback, as chronic absenteeism, due to technology challenges, increased, attendance became a difficult area to maintain. Multiple home visits were conducted daily, however, the number of necessary visits was difficult with limited resources.

Access to Devices and Connectivity:

All students needed to have technology devices and the majority of our families needed internet access that could support distance learning. Hot spots were provided for families and constant technology support was requested. 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 academic achievement. Students needed to learn how to navigate online platforms. Students and teachers were often times logged out of class or lagged so much so that the class was not comprehensible. The District had to shift to the Zoom platform to support better connectivity. When students were able to stay online consistently, they were engaged. When students had disruption in connectivity, they often gave up on trying to get back online until the following day.

Distance Learning Professional Development:

Based on teacher, instructional aide, and administration feedback, TESD offered professional development opportunities via a distance learning professional development menu that was provided online. Multiple professional development options were offered such as, remote learnings, exporting best practices for distance learning, English language development, supporting students in math, and improving communication. A school site website was developed and shared with teachers for on-going, self-led professional development in the areas of MobyMax, Raz Kids, Google Suite, and Lexia. Staff was overwhelmed with the amount of professional development offered. The staff responded better to the math consultant than the English language development consultant and the self-led professional development. Due to the staff having a previously established relationship with the math consultant, the staff was able to connect with math consultant via Zoom. Professional development in math was an extension of the professional development in 2019-2020.

Staff Roles and Responsibilities:

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, 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 platform.

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, as applicable.

Ensure that you are monitoring District communications for up-to-date information regarding school closure, instructional continuation plans, and distance learning resources.

Based on teacher, instructional aides, school psychologist, Wellness Triage Social Worker, review of communication logs, review of lesson plans, School Site Council, English Learner Advisory Committee, and administration feedback, staff was able to deliver complete lessons and worked tirelessly to build connections with students and the community. Staff protected ELD time and delivered

language development lessons to the best of their ability. Special education services continued with the online platform. Multiple home visits were made to support special education students who were struggling with schedules and online learning programs. Section 504 plans were followed to the fullest extent practical. Separate setting for assessments was only able to be provided for students when they returned to campus, however families were encouraged to provide a quiet learning spot for their students. Staff communicated frequently with families, often times communicate happened in real time as parents were online with students at times. Staff responded appropriately to all updated information.

Support for 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:

Based on special education support team, teacher, school psychologies, Wellness Triage Social Worker, review of IEPs and 504s, parents, parent liaison, teachers, instructional aides, and administration feedback, students with special needs were provided access to a large variety of programs in order to support their growth and academic achievement. Included in this was access to differentiation through computer based programs, instructional aide support, and leveled texts. Students were offered small group instruction and intervention through Zoom and speech and language services continued online, when appropriate, Ongoing collaboration with the special education team and general education staff was maintained. English learner students were provided translation support and support from instructional aides in the remote classrooms. Instructional aides designed Google classrooms where English learners who were struggling would be able to receive support in small group instruction. This was beneficial for this group of students as they were provided with opportunities to ask additional questions for clarification. Students in foster care and experiencing homelessness struggled deeply with mental health. Communication via email, phone calls, and home visits was extensive for this population of students. The students struggled with going from one Google Classroom to another to access their services. Visual supports and one on one support via home visit was necessary to support the unique needs. TESD administration stayed in communication with TCOE Foster Youth and Homeless Coordinator as students transitioned into these circumstances. Communication with the resource parents for foster youth was key to student success.

Pupil Learning Loss

Actions Related to the Pupil Learning Loss

| Description | Total Budgeted Funds | Estimated Actual Expenditures | Contributing |
|--|----------------------|-------------------------------|--------------|
| Provide Extended Learning hours for support and or enrichment on Specific Saturdays or after school hours. | 20,000 | 0 | Yes |
| Classified Staff supporting students with exceptional needs, English Learners, Foster Youth, Homeless and socio-economically disadvantaged students. | 183,257 | 181,225.56 | Yes |
| Special Education Teacher monitoring IEP's and working with students to meet their goals. | 31,625 | 0 | No |
| School Psychologist on campus to support our students and parents | 30,000 | 18,348 | Yes |
| LVN to provide support and services for our students with medical need | 25,560 | 32,559.29 | Yes |
| County Nurse to provide support and services for our students with medical needs | 7,000 | 9,962.00 | Yes |

A description of any substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss and what was implemented and/or expended on the actions.

Most of the planned actions and/or budgeted expenditures were implemented. Extended learning hours for support were built in to the school day and prior to teachers' end of day. Due to lack of staff, TESD was not able to provide extended learning hours outside of the school day. Saturday school was held but not to address pupil learning loss.

Analysis of Pupil Learning Loss

A description of the successes and challenges in addressing Pupil Learning Loss in the 2020-21 school year and an analysis of the effectiveness of the efforts to address Pupil Learning Loss to date.

Based on the TESD STAR Reading assessment, students were experiencing learning loss:

Winter 2019 STAR Reading Below Grade Level:
 2nd Grade-28%
 3rd Grade- 25%

4th Grade- 38%
5th Grade- 39%
6th Grade- 14%
7th Grade- 16%
8th Grade- 17%

Fall 2020 STAR Reading Below Grade Level:

2nd Grade-74%
3rd Grade- 68%
4th Grade- 76%
5th Grade- 81%
6th Grade- 79%
7th Grade- 81%
8th Grade- 71%

Based on feedback from teachers, administrators, special education teacher, and instructional aides, analysis of the significant difference in number of students below grade level from the Winter 2019 STAR assessment to the Fall 2020 STAR assessment, our team made several efforts to address learning loss. Students showed progress in the local Winter STAR assessments. Classified staff focused on supporting students with exceptional needs, English Learners, Foster Youth, homeless and socio-economically disadvantaged students through break out rooms via Zoom, creating their own Google Classrooms, and meeting with students in small group with access to the teacher's Google classroom. The teachers are accommodating students needs through in-person instruction and remote instruction. Essential standards were selected, school wide to focus on the most important standards. Teachers are supporting students through office hours, after school hours, and supporting students through holiday breaks. The implementation of the GoGuardian system gave teachers the ability to monitor student activity while at home and in class remotely. Diagnostic assessments were administered in the month of September to analyze the extent of learning loss in the domains of English language arts, mathematics, and English language development. Based on the analysis of the results, instruction for whole class, small group, and individuals was adjusted according to student need. Teachers are collaboratively backwards mapping for learning recovery. Designated English Language Development time was protected in the master schedule. All students were provided access to technology and resources for student research and distance learning and provided access to ancillary materials including leveled readers and workbooks in an online platform for distance learning. The special education teacher was able to hold IEP meetings remotely and collect electronic signatures. The school psychologist was able to conduct home visits to support students with high emotional needs, to provide mental health referrals, and deliver resources for students. The LVN assisted in contact tracing and Covid mitigation to students and families at home. Some challenges include: an increased number of students who are actively researching or planning self harm, students who were struggling to have a normalized sleep schedule, students who were home alone, students who were caring for younger siblings, students being cared for by older grandparents who struggled to navigate technology issues, and special needs students who found it difficult to navigate going from one class to another on the computer, students who did not have transportation to pick up meals, students who are not present on line and leave the screen during instruction, turn their cameras

off and generally are not present and engaged in learning. Students struggle with a multitude of distractions at home that impede learning.

Winter 2020 STAR Reading Below Grade Level:

2nd Grade-58%

3rd Grade- 71%

4th Grade- 56%

5th Grade- 68%

6th Grade- 86%

7th Grade- 66%

8th Grade- 61%

The percentage of students below grade level decreased in response to our team's efforts.

Based on the TESD STAR Math assessment, students were experiencing learning loss:

Winter 2019 Math Below Grade Level:

2nd Grade-34%

3rd Grade- 17%

4th Grade- 22%

5th Grade- 40%

6th Grade- 32%

7th Grade- 37%

8th Grade- 45%

Fall 2020 Math Below Grade Level:

2nd Grade- 71%

3rd Grade- 70%

4th Grade- 56%

5th Grade- 57%

6th Grade- 79%

7th Grade- 72%

8th Grade- 66%

In analysis of the significant difference in the number of students below grade level from Winter 2019 STAR assessment to the Fall 2020 STAR assessment, our team implemented the aforementioned efforts, worked closely with our math consultant to build our capacity in distance learning lessons and focused our California Ed Partners work to improve math achievement for 8th graders with D and F grades.

Winter 2020 Math Below Grade Level:

2nd Grade-57%

3rd Grade- 49%

4th Grade- 56%

5th Grade- 68%

6th Grade- 86%

7th Grade- 66%

8th Grade- 61%

The percentage of students below grade level decreased in response to our team's efforts.

The leadership team working with CA Ed Partners focus on 19 students who were struggling academically with Ds and Fs in ELA and Math. 23.3% of the eighth grade students had a D or F in ELA and 44.2 % of the students had a D or F in math. The leadership team implemented a Plan, Do, Study, Act cycle that included a check-in/check-out system for building connectedness with our focus group. At the end of the second quarter, 15.9% of students had a D or F in ELA and 29.5% of students had a D or F in math. At the end of the third quarter, 20.45% of students had a D or F in ELA and 29.5% had a D or F in math. At progress reports for fourth quarter the team had stopped the check-in/check-out process, 20.45% had a D or F in ELA and 32% had a D or F in math. Feedback from the leadership team and School Site Council was to continue with the Check-in/Check-out system to build relationships. Three of the students who were in jeopardy of graduating, were able to improve their grade enough that they were able to participate.

Analysis of Mental Health and Social and Emotional Well-Being

A description of the successes and challenges in monitoring and supporting mental health and social and emotional well-being in the 2020-21 school year.

In 2019-2020, the California Healthy Kids Survey was given to 5th and 7th grade students. Fifth grade data included: 61% female, 39% male, 39% attend afterschool program 1-5 days per week, 51 out of 70 fifth grade students participated in the survey (73%) and the seventh grade data include: 58% female, 43% male, 5% attend afterschool program no less than 5 days per week, 40 out of 45 seventh grade students participated in the survey (89%).

Based on the student feedback:

Feel School Connectedness-

79% of 5th grade females

67% of 5th grade males

65% of 7th grade females

66% of 7th grade males feel

Feel safe at school-

90% of 5th grade females

80% of 5th grade males

78% of 7th grade females

71% of 7th grade males

Feel there are caring adults at school-

86% of 5th grade females

83% of 7th grade males

72% of 5th grade females

76% of 7th grade males

Feel safe on their way to and from school-

83% of 5th grade females

65% of 5th grade males

Feel that adults at school have high expectations-

90% of 5th grade females

87% of 5th grade males

93% of 7th grade females

88% of 7th grade males

Report that mean rumors have been spread about them-

47% of 5th grade females

55% of 5th grade males

Feel that school is meaningful-

51% of 5th grade females

42 % of 5th grade males

30 % of 7th grade females

33 % of 7th grade males

Have been called bad names or been a target of mean jokes-

37% of 5th grade females

40% of 5th grade males

Feel that their parents have opportunities to get involvement in school activities-

87% of 5th grade females

76% of 5th grade males

77% of 7th grade females

69% of 7th grade males

Have been harassed or bullied-

13% of 7th grade females

24% of 7th grade males

In 2020-2021, an LCAP Survey was administered to students in grades 6-8. 106 student responses were collected, comprised of 52% 6th grade, 43% 7th grade, and 5% 8th grade.

Based on student feedback:

In ELA class:

20 students felt that they performed better with distance learning than in the regular classroom, 18%.

34 students felt that they did not perform as well with distance learning as they did in the regular classroom, 33%

52 students felt that they performed about the same with distance learning as they did in the regular classroom, 38%.

In Math class:

25 students felt that they performed better with distance learning than in the regular classroom, 23%.

41 students felt that they did not perform as well with distance learning as they did in the regular classroom, 39%

52 students felt that they performed about the same with distance learning as they did in the regular classroom, 38%.

In Science class:

17 students felt that they performed better with distance learning than in the regular classroom, 16%.
33 students felt that they did not perform as well with distance learning as they did in the regular classroom, 31%
56 students felt that they performed about the same with distance learning as they did in the regular classroom, 53%.

In PE class:

19 students felt that they performed better with distance learning than in the regular classroom, 18%.
28 students felt that they did not perform as well with distance learning as they did in the regular classroom, 26%
59 students felt that they performed about the same with distance learning as they did in the regular classroom, 56%.

In History/SS class:

29 students felt that they performed better with distance learning than in the regular classroom, 27%.
29 students felt that they did not perform as well with distance learning as they did in the regular classroom, 27%
48 students felt that they performed about the same with distance learning as they did in the regular classroom, 46%.

In ELD class:

25 students felt that they performed better with distance learning than in the regular classroom, 24%.
22 students felt that they did not perform as well with distance learning as they did in the regular classroom, 21%
59 students felt that they performed about the same with distance learning as they did in the regular classroom, 55%.

Believe Education is Important for Their Future:

57 students believe almost all students believe education is important, 54%.
45 students believe some students believe education is important, 42%.
4 students believe only a few students believe education is important, 4%.

Upon returning to campus, I will need the most help with:

51 students will need help in math
17 students will need help in science
12 students will need help in language arts
11 students will need help in PE
10 students will need help in history
5 students will need help in ELD

Upon returning to school, I fear:

43% fear being safe from Covid
20% if friendships will still be there
23% if I will be able to catch up academically

The Family Triage Social Worker has provided mindful lessons for our upper grade students. We have been able to successfully submit mental health referrals and most parents have followed through to get their students support. The district has been able to utilize three different monitoring systems that indicate what students are researching while using the district's devices. Students struggling with depression, anxiety, and thoughts of hopelessness have been connected with the school psychologist for informal support. The upper grade students have benefited from Life Skills lesson provided by the county office of education. Challenges have been not being able to respond immediately as when the students are on campus. Communicating with parents is a challenge due to the lack of phone numbers that work. The increased amount of needed mental health support was expansive and not having enough resources to address our staffs mental health needs.

Analysis of Pupil and Family Engagement and Outreach

A description of the successes and challenges in implementing pupil and family engagement and outreach in the 2020-21 school year.

Based on the LCAP parent survey, School Site Council, and English Language Advisory Committee feedback: Parents have expressed their desire to increase involvement in school decision making and participation in school events. TESD will respond to parents request for training in how to support their students in academic areas. Families have expressed that they would like to attend award presentations in person to celebrate their children's successes and achievements. Their students are feeling more anxiety and sadness during remote learning.

Based on the 2019-2020 daily apportionment by month our daily average attendance was 96.01%. Based on our 2020-2021 current, chronic absenteeism rate includes: 18.9% of all students, 10% of foster youth, 18.1 % Hispanic, 41.7% homeless, 18.5% Long-term English Learners, 5.1% redesignated English learners, 18.6% lower socio-economic, 5% Special Education, and 34.6% of white students.

Daily student participation is documented each school day. Daily participation included, but was not limited to, evidence of participation in online activities, completion of regular assignments, completion of assessments and contact with teachers. Unexcused absences of 5 or more were reviewed weekly at the beginning of the year. Weekly engagement forms were turned in weekly. Teachers reported attendance concerns to principal. The principal and school social worker utilized a root cause analysis questionnaire for student absenteeism to determine if the cause was academic conditions, safety concerns, social dynamics, home situations, health status, school culture, or other identified disabilities to determine support for improving attendance. The parent liaison has provided multiple opportunities for families to engage in meetings regarding access of resources provided by the county, acquiring citizenship, developing an understanding vaping and how to prevent their children from using drugs, providing information about health services in town, and giving out gift certificates to the local grocery store. The school social worker offered an opportunity for parents to engage in training in time management and technology skills. The Wellness Triage Social Worker provided a training for our community on suicide prevention.

A challenge we faced was a change in personnel and review became more inconsistent in the middle of the school year.

Analysis of School Nutrition

A description of the successes and challenges in providing school nutrition in the 2020-21 school year.

Prior to bringing students back to campus, our team was providing meals through drive through pick-ups that followed the Covid mitigation guidelines. We had communicated to through teleparent messages. Based on lack of participation, our team produced flyers to post throughout the community. Our food services director spoke with several business partners and share information regarding drive throughs. The number of meals distributed nearly doubled with additional communication methods. Based on feedback from participating families, our drive through times needed to be adjusted to a later time so that additional families could participate. Consistent and repeat participants came through the drive through after the time was changed. Parents of students who had students who utilized school transportation expressed that they were not able to get to the drive through pick ups. Our bus drivers began to deliver meals to bus stops for families who could not drive to the school site. All bus routes were distributing meals to all bus riders. Based on feedback from teachers and administration, some students in town did not have access to the school meals because parents were working, lack of transportation, students were taking care of younger siblings, and/or school schedule interfered with drive through times. Our team developed a meal route in town to serve students who lived in town. Thirty to forty meals are served to students in town, twice per week. Based on student, parent, bus driver, and cook helper feedback, concern for meal quality was raised. Our team began to order our food through a different company that provided more variety and better quality food. The community responded with appreciation.

Some students were able to return to school in a hybrid model beginning in November. Our team was providing meals through drive throughs for our students participating in remote learning and serving students on campus. Based on feedback from our parent liaison, teachers and bus drivers, the schedule for delivery and drive throughs needed to work around the school bell schedule. This would afford students having breakfast before class started and limit instructional minute disruption. Teachers reported that students were able to focus on school work and were enjoying the warm components of the meals provided. Students were not eating during class as they had been in the past with online learning. Challenges included making schedules to accommodate the community and not having enough vehicles prior to the purchase of our school van. Another challenge was not having enough staff to prepare food and having to provide meal pick ups, delivering of meals and serving meals for our students each day. Schedules were changed frequently to adjust to the needs of our staff, students and community.

Additional Actions and Plan Requirements

Additional Actions to Implement the Learning Continuity Plan

| Section | Description | Total Budgeted Funds | Estimated Actual Expenditures | 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 delivered meals to students who are participating in distance learning. | 45,000 | 37,123.23 | No |
| 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 | 1,268.75 | 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 | 0 | 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 etc. | 11,403.53 | 12,708.35 | Yes |
| Distance Learning Program (Access to Devices and Connectivity) | Computers for support staff and subs to support online learning | 15,000 | 10,952.80 | No |
| In-Person Instructional Offerings | Touchless dispensers to promote safety for students and staff | 50,750 | 75,500 | No |

A description of any substantive differences between the planned actions and budgeted expenditures for the additional plan requirements and what was implemented and expended on the actions.

Most of the planned actions and budgeted expenditures for the the additional plan requirements were implemented. The substantive difference is that the district did not purchase equipment such as fidgets, wiggle seats, books to deal with social stories for students dealing with anxiety, gratitude journals etc. TEDS used already available resources to meet students' needs. The district did spend more than estimated for touchless devices as well as support items for staff in supporting online learning.

Overall Analysis

An explanation of how lessons learned from implementing in-person and distance learning programs in 2020-21 have informed the development of goals and actions in the 2021–24 LCAP.

Based on teacher feedback regarding the stress and lack of academic progress caused by implementing in-person and remote learning at the same time, the district would need to develop a goal that would include a plan for meeting the learning needs of students in-person and off campus learning.

Based on the current benchmark data and teacher input, the district would benefit from a systematic approach to intervention.

Based on teacher survey data, diagnostic test results and ELA benchmark results, the teachers want professional development in the developmental stages of reading due to students struggling in reading.

An explanation of how pupil learning loss continues to be assessed and addressed in the 2021–24 LCAP, especially for pupils with unique needs.

On going assessments for learning loss will be provided and additional supports to address pupil learning loss especially for pupils with unique needs (including low income students, English learners, pupils with disabilities served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness). Pupils with unique needs will be offered tutoring afterschool and on Saturdays as well as extended summer learning. Students will be provided additional support with push in and pull out services. Diagnostic, benchmark, and standardized assessments will be used to give teachers data for determining next steps for instruction. Diagnostic assessments will be used to help teachers to identify specific skills learned so that they can build off of those skills. The local standardized tests will be used to screen for zone of proximal development in reading and math. Standardized tests will also be used for the purpose of progress monitoring.

A description of any substantive differences between the description of the actions or services identified as contributing towards meeting the increased or improved services requirement and the actions or services implemented to meet the increased or improved services requirement.

Substantive differences have been addressed in the aforementioned sections.

Overall Analysis of the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan

A description of how the analysis and reflection on student outcomes in the 2019-20 LCAP and 2020-21 Learning Continuity and Attendance Plan have informed the development of the 21-22 through 23-24 LCAP.

The district will need to focus on supporting student achievement in the area of reading, as measured by the STAR reading assessments and CAASPP. The district will need to focus on supporting students in the area of writing as measured by local writing assessments. Although the district met the goal in the area of math, the district will need to continue to focus in the area of math to increase math proficiency as measured by the STAR math assessments and CAASPP. English learners increased in ELA and Math; however, a small number of students were reclassified. The district will need to consider reclassification in the fall. The chronic absentee rate declined. The district will focus on maintaining and increasing the decline in chronic absenteeism. The district will focus on decreasing suspension and expulsion rate. The district will continue to provide participation and learning opportunities for our parents. The district will continue to hold visual and performing arts activities to support a broad range of study. The district will continue to keep low class sizes to focus on individual student needs that has led to consecutive years of academic growth.

Instructions: Introduction

The Annual Update Template for the 2019-20 Local Control and Accountability Plan (LCAP) and the Annual Update for the 2020–21 Learning Continuity and Attendance Plan must be completed as part of the development of the 2021-22 LCAP. In subsequent years, the Annual Update will be completed using the LCAP template and expenditure tables adopted by the State Board of Education.

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

Instructions: Annual Update for the 2019–20 Local Control and Accountability Plan Year

Annual Update

The planned goals, state and/or local priorities, expected outcomes, actions/services, and budgeted expenditures must be copied verbatim from the approved 2019-20 Local Control and Accountability Plan (LCAP). Minor typographical errors may be corrected. Duplicate the Goal, Annual Measurable Outcomes, Actions / Services and Analysis tables as needed.

For each goal in 2019-20, identify and review the actual measurable outcomes as compared to the expected annual measurable outcomes identified in 2019-20 for the goal. If an actual measurable outcome is not available due to the impact of COVID-19 provide a brief explanation of why the actual measurable outcome is not available. If an alternative metric was used to measure progress towards the goal, specify the metric used and the actual measurable outcome for that metric.

Identify the planned Actions/Services, the budgeted expenditures to implement these actions toward achieving the described goal and the actual expenditures to implement the actions/services.

Goal Analysis

Using available state and local data and input from parents, students, teachers, and other stakeholders, respond to the prompts as instructed.

- If funds budgeted for Actions/Services that were not implemented were expended on other actions and services through the end of the school year, describe how the funds were used to support students, including low-income, English learner, or foster youth students, families, teachers and staff. This description may include a description of actions/services implemented to mitigate the impact of COVID-19 that were not part of the 2019-20 LCAP.

- Describe the overall successes and challenges in implementing the actions/services. As part of the description, specify which actions/services were not implemented due to the impact of COVID-19, as applicable. To the extent practicable, LEAs are encouraged to include a description of the overall effectiveness of the actions/services to achieve the goal.

Instructions: Annual Update for the 2020–21 Learning Continuity and Attendance Plan

Annual Update

The action descriptions and budgeted expenditures must be copied verbatim from the 2020-21 Learning Continuity and Attendance Plan. Minor typographical errors may be corrected.

Actions Related to In-Person Instructional Offerings

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to in-person instruction and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for in-person instruction and what was implemented and/or expended on the actions, as applicable.
- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in implementing in-person instruction in the 2020-21 school year, as applicable. If in-person instruction was not provided to any students in 2020-21, please state as such.

Actions Related to the Distance Learning Program

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to the distance learning program and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for the distance learning program and what was implemented and/or expended on the actions, as applicable.
- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in implementing distance learning in the 2020-21 school year in each of the following areas, as applicable:
 - Continuity of Instruction,
 - Access to Devices and Connectivity,

- Pupil Participation and Progress,
- Distance Learning Professional Development,
- Staff Roles and Responsibilities, and
- Supports for 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

To the extent practicable, LEAs are encouraged to include an analysis of the effectiveness of the distance learning program to date. If distance learning was not provided to any students in 2020-21, please state as such.

Actions Related to Pupil Learning Loss

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to addressing pupil learning loss and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss and what was implemented and/or expended on the actions, as applicable.
- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in addressing Pupil Learning Loss in the 2020-21 school year, as applicable. To the extent practicable, include an analysis of the effectiveness of the efforts to address pupil learning loss, including for pupils who are English learners; low-income; foster youth; pupils with exceptional needs; and pupils who are experiencing homelessness, as applicable.

Analysis of Mental Health and Social and Emotional Well-Being

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in monitoring and supporting Mental Health and Social and Emotional Well-Being of both pupils and staff during the 2020-21 school year, as applicable.

Analysis of Pupil and Family Engagement and Outreach

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges related to pupil engagement and outreach during the 2020-21 school year, including implementing tiered reengagement strategies for pupils who were absent from distance learning and the efforts of the LEA in reaching out to pupils and their parents or guardians when pupils were not meeting compulsory education requirements or engaging in instruction, as applicable.

Analysis of School Nutrition

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in providing nutritionally adequate meals for all pupils during the 2020-21 school year, whether participating in in-person instruction or distance learning, as applicable.

Analysis of Additional Actions to Implement the Learning Continuity Plan

- In the table, identify the section, the planned actions and the budgeted expenditures for the additional actions and the estimated actual expenditures to implement the actions, as applicable. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for the additional actions to implement the learning continuity plan and what was implemented and/or expended on the actions, as applicable.

Overall Analysis of the 2020-21 Learning Continuity and Attendance Plan

The Overall Analysis prompts are to be responded to only once, following an analysis of the Learning Continuity and Attendance Plan.

- Provide an explanation of how the lessons learned from implementing in-person and distance learning programs in 2020-21 have informed the development of goals and actions in the 2021–24 LCAP.
 - As part of this analysis, LEAs are encouraged to consider how their ongoing response to the COVID-19 pandemic has informed the development of goals and actions in the 2021–24 LCAP, such as health and safety considerations, distance learning, monitoring and supporting mental health and social-emotional well-being and engaging pupils and families.
- Provide an explanation of how pupil learning loss continues to be assessed and addressed in the 2021–24 LCAP, especially for pupils with unique needs (including low income students, English learners, pupils with disabilities served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness).
- Describe any substantive differences between the actions and/or services identified as contributing towards meeting the increased or improved services requirement, pursuant to *California Code of Regulations*, Title 5 (5 CCR) Section 15496, and the actions and/or services that the LEA implemented to meet the increased or improved services requirement. If the LEA has provided a description of substantive differences to actions and/or services identified as contributing towards meeting the increased or improved services requirement within the In-Person Instruction, Distance Learning Program, Learning Loss, or Additional Actions sections of the Annual Update the LEA is not required to include those descriptions as part of this description.

Overall Analysis of the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan

The Overall Analysis prompt is to be responded to only once, following the analysis of both the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan.

- Describe how the analysis and reflection related to student outcomes in the 2019-20 LCAP and 2020-21 Learning Continuity and Attendance Plan have informed the development of the 21-22 through 23-24 LCAP, as applicable.

Annual Update for the 2019–20 Local Control and Accountability Plan Year Expenditure Summary

| Total Expenditures by Funding Source | | |
|--------------------------------------|--------------------------------------|------------------------------------|
| Funding Source | 2019-20 Annual Update Budgeted | 2019-20 Annual Update Actual |
| All Funding Sources | 1,530,188.00 | 1,385,798.02 |
| | 0.00 | 0.00 |
| LCFF Supplemental and Concentration | 0.00 | 1,385,798.02 |
| Supplemental and Concentration | 1,530,188.00 | 0.00 |

* Totals based on expenditure amounts in goal and annual update sections.

| Total Expenditures by Object Type | | |
|---|---|---|
| Object Type | 2019-20 Annual Update Budgeted | 2019-20 Annual Update Actual |
| All Expenditure Types | 1,530,188.00 | 1,385,798.02 |
| 1000-1999: Certificated Personnel Salaries | 699,523.00 | 685,388.33 |
| 2000-2999: Classified Personnel Salaries | 366,038.00 | 353,101.89 |
| 4000-4999: Books And Supplies | 214,627.00 | 117,402.08 |
| 5000-5999: Services And Other Operating Expenditures | 20,000.00 | 8,962.86 |
| 5800: Professional/Consulting Services And Operating Expenditures | 20,000.00 | 20,942.86 |
| 6000-6999: Capital Outlay | 210,000.00 | 200,000.00 |
| | 210,000.00 | 200,000.00 |

* Totals based on expenditure amounts in goal and annual update sections.

| Total Expenditures by Object Type and Funding Source | | | |
|---|-------------------------------------|---|---|
| Object Type | Funding Source | 2019-20 Annual Update Budgeted | 2019-20 Annual Update Actual |
| All Expenditure Types | All Funding Sources | 1,530,188.00 | 1,385,798.02 |
| 1000-1999: Certificated Personnel Salaries | LCFF Supplemental and Concentration | 0.00 | 685,388.33 |
| 1000-1999: Certificated Personnel Salaries | Supplemental and Concentration | 699,523.00 | 0.00 |
| 2000-2999: Classified Personnel Salaries | LCFF Supplemental and Concentration | 0.00 | 353,101.89 |
| 2000-2999: Classified Personnel Salaries | Supplemental and Concentration | 366,038.00 | 0.00 |
| 4000-4999: Books And Supplies | LCFF Supplemental and Concentration | 0.00 | 117,402.08 |
| 4000-4999: Books And Supplies | Supplemental and Concentration | 214,627.00 | 0.00 |
| 5000-5999: Services And Other Operating Expenditures | LCFF Supplemental and Concentration | 0.00 | 8,962.86 |
| 5000-5999: Services And Other Operating Expenditures | Supplemental and Concentration | 20,000.00 | 0.00 |
| 5800: Professional/Consulting Services And Operating Expenditures | LCFF Supplemental and Concentration | 0.00 | 20,942.86 |
| 5800: Professional/Consulting Services And Operating Expenditures | Supplemental and Concentration | 20,000.00 | 0.00 |
| 6000-6999: Capital Outlay | | 0.00 | 0.00 |
| 6000-6999: Capital Outlay | LCFF Supplemental and Concentration | 0.00 | 200,000.00 |
| 6000-6999: Capital Outlay | Supplemental and Concentration | 210,000.00 | 0.00 |
| | | 20,000.00 | 0.00 |
| | | 0.00 | 200,000.00 |
| | | 210,000.00 | 0.00 |

* Totals based on expenditure amounts in goal and annual update sections.

| Total Expenditures by Goal | | |
|-----------------------------------|---|---|
| Goal | 2019-20 Annual Update Budgeted | 2019-20 Annual Update Actual |
| Goal 1 | 750,575.00 | 642,207.42 |
| Goal 2 | 2,000.00 | 2,231.59 |
| Goal 3 | 103,703.00 | 105,151.49 |
| Goal 4 | 115,162.00 | 81,424.85 |
| Goal 5 | 5,000.00 | 2,152.50 |
| Goal 6 | 204,500.00 | 200,760.75 |
| Goal 7 | 349,248.00 | 351,869.42 |

* Totals based on expenditure amounts in goal and annual update sections.

Annual Update for the 2020–21 Learning Continuity and Attendance Plan Expenditure Summary

| Total Expenditures by Offering/Program | | |
|--|-----------------------|-----------------------|
| Offering/Program | 2020-21 Budgeted | 2020-21 Actual |
| In-Person Instructional Offerings | \$683,963.00 | \$487,471.09 |
| Distance Learning Program | \$217,079.03 | \$347,920.39 |
| Pupil Learning Loss | \$297,442.00 | \$242,094.85 |
| Additional Actions and Plan Requirements | \$124,466.03 | \$137,553.13 |
| All Expenditures in Learning Continuity and Attendance Plan | \$1,322,950.06 | \$1,215,039.46 |

| Expenditures by Offering/Program (Not Contributing to Increased/Improved requirement) | | |
|---|---------------------|---------------------|
| Offering/Program | 2020-21 Budgeted | 2020-21 Actual |
| In-Person Instructional Offerings | \$55,000.00 | \$1,187.61 |
| Distance Learning Program | | |
| Pupil Learning Loss | \$31,625.00 | |
| Additional Actions and Plan Requirements | \$110,750.00 | \$123,576.03 |
| All Expenditures in Learning Continuity and Attendance Plan | \$197,375.00 | \$124,763.64 |

| Expenditures by Offering/Program (Contributing to Increased/Improved requirement) | | |
|---|-----------------------|-----------------------|
| Offering/Program | 2020-21 Budgeted | 2020-21 Actual |
| In-Person Instructional Offerings | \$628,963.00 | \$486,283.48 |
| Distance Learning Program | \$217,079.03 | \$347,920.39 |
| Pupil Learning Loss | \$265,817.00 | \$242,094.85 |
| Additional Actions and Plan Requirements | \$13,716.03 | \$13,977.10 |
| All Expenditures in Learning Continuity and Attendance Plan | \$1,125,575.06 | \$1,090,275.82 |

Local Control Accountability Plan

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

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

Plan Summary [2021-22]

General Information

A description of the LEA, its schools, and its students.

The Tipton Elementary School's community treasures each of our students. Our commitment to each child is to provide an educational experience that promotes their academic progress in meeting or exceeding state grade level standards. Tipton Elementary is the main hub of the community. The school is a safe, caring place for all students. Currently, Tipton's student population consists of an enrollment of 527 students with a 93.74% Latino population 4.74% white, 0.38 % Black/African American and .95% Asian. 344 Students were identified as English Learners of which 98% are Spanish speakers. Tipton Elementary is a provision II school and all students receive a free breakfast and lunch. 1.5% of the school's student population is homeless.

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

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

All parents are encouraged to become informed and actively involved. We invite everyone to attend our Back-to- school Night, Parent Education Nights, kindergarten orientations, Open House, informational meetings, and student performances throughout the year. We encourage parents and community members to volunteer in classrooms, and become members of our school committees (SSC, ELAC and PSO). Parents are aware that students are expected to demonstrate achievement of knowledge and skills on school, district, and state performance standards.

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

With the school closure in March of 2020, students were not able to end the year on campus. End of the year assessments, celebrations, field trips, and other traditional experiences were not options with the closed campus. Challenges faced with the school closure due to Covid-19 were that students and staff struggled to stay connected with technology, therefore impacting daily attendance. Lack of attendance negatively impacted academic growth. Additionally, students struggled in home environments that were not conducive to learning due the limited space for multiple children and lack of supervision. Students were struggling to establish a routine. Many of our families faced health and mental health challenges that impacted student attendance.

Reflections: Successes

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

The California School Dashboard data is not available for 2020. Using the last data available from 2019, our students increased 9 points toward standard in ELA. In math students increased 11.1 points toward standard. Our English learners increased 11.1 points toward standard in math and 5.4 points in ELA. Our chronic absenteeism declined 3.4%. Based on local data benchmark #1 to benchmark #3, TESD had some success in the area of mathematics. There was an increase in the number of students at grade level, standards met, or standard exceeded in grades 1, 2, 4, 5, and 7. Based on local data benchmark #1 to benchmark #3, TESD had some success in the area of English. There was an increase in the number of students at grade level, standards met, or standard exceeded in grades Kindergarten, 1, 2, 4, 6, 7, and 8. Based on STAR Math data, students at grade level or above grade level increased in grades 2nd through 8th. Based on STAR Reading data, students at grade level or above grade level increased in grades 2nd through 8th.

Reflections: Identified Need

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

Math continues to be a focus for our students. Students overall are 42.8 from standard and they have increased 11.1 points. English learners increased by 10.2 points and are 47.6 from standard. These data indicate that the district should continue with professional development for teachers in the area of math intervention to narrow the gap in points away from standard for overall students and the English learner group of students. In English Language Arts, overall students are 14.9 points from standard and have increased by 9 points. English learners are 23.3 points from standard and increased by 5.4 points. The difference between overall and the English learner groups indicates the need for professional development in the area of developmental stages of reading (early interventions in reading) and reading comprehension. Although English learners students are 35.5% making progress towards English language proficiency, their performance level is low. We will

continue with professional development for teachers and support staff in the area of English Language Development. These data indicate a need for professional development in the areas of designated and integrated ELD.

LCAP Highlights

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

For the 2021-2022 school year Tipton Elementary school is focused on improving these metrics:

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

Increase the number of EL students reclassified.

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

Improve pupil attendance and reduce the chronic absentee rate.

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

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

* Provide a systemic reading and math intervention support for students who are performing below grade level with the purpose of accelerating student learning and closing the achievement gap.

* Provide a social worker to assist with establishing a positive school climate and increase our capacity for family outreach and student support.

* Provide additional School Psychologist hours to assist with increasing student attendance and decreasing the truancy rate. To assist with establishing a positive school climate, parent outreach, and implementation of the SARB process. Implementation of attendance incentive plan.

* Provide expanded learning recovery opportunities through tutoring.

* Use strategic and intentional, intervention student grouping to target essential skills for students to access content standards.

* Use of consistency progress monitoring through formative and summative assessments to help guide instruction for learning recovery

Comprehensive Support and Improvement

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

Schools Identified

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

N/A

Support for Identified Schools

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

N/A

Monitoring and Evaluating Effectiveness

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

N/A

Stakeholder Engagement

A summary of the stakeholder process and how the stakeholder engagement was considered before finalizing the LCAP.

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

A Title I meeting was held on 5/20/21 during the evening to share the following topics with the Tipton Community: certificated salaries, entitlement budgets, the Parent Liaison role, services (Web Based Programs), professional development offered to staff, Extended Learning Summer School, and current student data. Due to Covid-19, CAASPP scores were not available. It was explained that 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 English language 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 a tiered system of intervention with differentiated instruction would be the best strategy to support unduplicated student groups. This includes support from instructional aides who deliver intervention and language support. We have shared these findings with our stakeholders which include School Site Council, staff and the leadership cohort. Community members listened to the Title I information and then shared out opinions of how resources should be shared for students.

A variety of meetings were held throughout the school year with our stakeholders, CTA, CSEA, the principal and parents. Meetings were held on 9/2/20, 11/3/20, 3/18/21, 3/30/21, 5/7/21, 5/11/21, and 5/20/21. SELPA meetings were held on 8/31/20, 9/14/20, 9/23/20, 10/5/20, 11/2/20, 12/7/20, 2/1/21, 3/1/21, 4/5/21. Surveys were given to staff and parents on April 6, 14, and 11. Surveys were given to our students to complete on April 6.

A summary of the feedback provided by specific stakeholder groups.

SSC feedback:

Increased agricultural opportunities with use of LCAP to help sustain the school garden and the junior high Ag Elective. Examples of purchases could be flowers, vegetables, herbs, tools, soil, and irrigation. The garden could be used for an outdoor classroom. The school garden is an extension of the broad range of study provided at Tipton Elementary School.

Parents wanted better access to technology and increased interventions for students for learning recovery.

Parents wanted more opportunities to be involved with student awards and celebrations.

Support for mental health.

Support for parents in helping their students with academics at home.

Additional communication that is easily accessible by the community. Information displayed publicly and updated regularly (marquee).

ELAC feedback:

Family Services Social Worker to continue with parent trainings in English and Spanish and supporting student with attendance.

Teachers need to understand English Language Development standards better to support English learners.

English learners were not performing as well as their English only counterparts. Extra intervention support is needed for this student group.

LCAP Summary for Students:

106 students from 6th, 7th, and 8th grade took the LCAP survey. 51% of 6th graders, 45% of 7th graders and 3% of 8th graders participated in the survey. Most respondents agree or strongly agree that they felt safe at school prior to COVID-19.

In the area of English Language Arts:

18.1 %BETTER with distance learning then in the "regular classroom". 49.1 % of respondents feel that they performed ABOUT THE SAME as I would have in the "regular classroom". 32.1% NOT AS WELL as I would have in the "regular classroom"

In the area of Math:

23.6 %BETTER with distance learning then in the "regular classroom". 34.7 % of respondents feel that they performed ABOUT THE SAME as I would have in the "regular classroom". 38.7 % NOT AS WELL as I would have in the "regular classroom"

In the area of Science:

16 %BETTER with distance learning then in the "regular classroom". 52.8 % of respondents feel that they performed ABOUT THE SAME as I would have in the "regular classroom". 31.1% NOT AS WELL as I would have in the "regular classroom"

In the area of PE:

17.9 %BETTER with distance learning then in the "regular classroom". 55.7 % of respondents feel that they performed ABOUT THE SAME as I would have in the "regular classroom". 26.4% NOT AS WELL as I would have in the "regular classroom"

In the area of History/Social Studies:

27.4 %BETTER with distance learning then in the "regular classroom". 45.3 % of respondents feel that they performed ABOUT THE SAME as I would have in the "regular classroom". 27.4% NOT AS WELL as I would have in the "regular classroom"

In the area of English Language Development:

23.6%BETTER with distance learning then in the "regular classroom". 55.7 % of respondents feel that they performed ABOUT THE SAME as I would have in the "regular classroom". 20.8% NOT AS WELL as I would have in the "regular classroom"

Responses: Upon returning to campus, I will need the most help in the following subject ...

10.4 % P.E., 48.1% Math, 11.3% Language Arts, 16% Science, 9.4% History, 4.7% ELD

Students reported that they needed:

15.1 % Better Teacher Support/Relationships, 5.7 % Better Parent/Guardian Support Relationships, 5.7% I need more support from BOTH my teacher and parent/guardian., 73.6% I have the supports needed I just need to work/focus more

LCAP Summary for Parents/Community Members:

7 community participants completed the online survey, including 4 surveys in Spanish

Significant data includes:

67.7% reported some knowledge of school budget, 33.3% reported little knowledge with school budget.

67.7% reported some knowledge of SPSA, 33.3% reported no knowledge of SPSA

67.7% reported they have very little understanding of how Tipton Elementary School budget supports continuous school improvement and

33.3% have no understanding 93% of respondents feel the need for increase in extracurricular activities

100% responded that they wanted better access to technology

100% of respondents feel that there is a need for academic support that meet students' individual needs

66.7% of respondents feel that there is a need for social and emotional learning

66.7% of respondents feel that there needs to be an increase in positive school culture programs

33% of respondents expressed the need to implement professional development for teachers in the area of integrated and designated English language development.

Respondents shared that they wanted tutoring opportunities for students after school, before school, and/or on Saturdays.

Respondents shared that they wanted additional communication for parents to access. They wanted the school marquee back so that they could see school information in real time.

Respondents shared that they wanted social and emotional support for families.

Respondents shared that they would like to attend student award ceremonies in person.

LCAP Summary for: Teachers

Teachers reported that they would like professional development in the area of reading development stages.

Teachers reported that they would like to better understand the tiered system approach to interventions.

SELPA:

No feedback given.

A description of the aspects of the LCAP that were influenced by specific stakeholder input.

Based on stakeholder input, TESD will provide professional development in the areas of reading, math, and English language development. In response to the request for more opportunities in academic support, TESD will provide tutoring to students in the areas of math and ELA. Foster Youth, homeless, and English learners will have priority in tutoring sessions. TESD will continue in providing access to technology for students. In order to provide as much communication as possible for the community, TESD will update current events on a school marquee. To support social and emotional health, additional psychological services will be provided on campus for an increased number of days of the week.

Goals and Actions

Goal

| Goal # | Description |
|--------|---|
| 1 | Improve student achievement in English Language Arts, Math and increased academic achievement for all English Learners. |

An explanation of why the LEA has developed this goal.

Our commitment to each child is to provide an educational experience that promotes their academic progress in distance from standard. After reviewing the results of the fall 2019 California Dashboard and our local assessments our students are still below standard. The data show that there is a difference in distance from standard for students overall and English learners. English learners have a larger distance from standard in both English Language Arts and math. TESD will strive to make sure that all students will be able to demonstrate the knowledge and skill necessary for students to be on track for college and career readiness at their grade level. Therefore, this goal is in the commitment to having all students reach Standard Met.

Measuring and Reporting Results

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|--|--|----------------|----------------|----------------|--|
| California Assessment of Student Performance and Progress (CAASPP) System - ELA | 2018-2019 -14.9 points from standard 2018-2019 EL Students -23.3 points from standard | | | | <ul style="list-style-type: none"> 6.5 from standard 12.1 from standard for EL Students |
| California Assessment of Student Performance and Progress (CAASPP) System - MATH | 2018-2019 -42.8 points from standard 2018-2019 EL Students -47.6 points from standard | | | | <ul style="list-style-type: none"> 28.4 from standard 31.6 from standard for EL Students |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|--|--|----------------|----------------|----------------|--|
| STAR Reading | 2019-2020 school year 33.08% of students in 2nd-8th grade measured at or above reading proficiency as measured by the STAR reading test. | | | | 42% of students measure at or above reading proficiency as measured by the STAR reading test |
| STAR Math | 2019- 2020 school year 24% of students in 2nd - 8th grade measured at or above level as measured by the STAR Math test. | | | | 30% of students in 2nd - 8th grade measure at or above level as measured by the STAR Math test |
| Local Math Benchmark | Baseline will be established using 2021-2022 data. | | | | Percent of students at or above level as measured by local math benchmark will increase by 6% of the overall baseline. |
| Developmental Reading Assessment (DRA) | During the 2018-2019 school year 28% of K-5th grade students measured at or above proficiency in DRA. | | | | 34% of K-5th grade students measure at or above proficiency in DRA |
| Local Writing Benchmarks | During the 2019- 2020 school year 35% of K-8 students met or exceeded the standard on the TESD mid year writing benchmark. | | | | 37% of K-8 students meet or exceeded the standard on the TESD mid year writing benchmark |
| Teacher Misassignment Rate | The teacher misassignment rate | | | | 0% teacher misassignment rate |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|--|----------------|----------------|----------------|---|
| | for the 2019-2020 school year is 3.8%. | | | | |
| Teacher attrition rate | The teacher attrition rate for the 2019-2020 school year is 7.4%. | | | | 0% teacher attrition rate |
| Student access to standards aligned materials | During the 2019-2020 school year 100% of students have access to standards aligned materials. | | | | 100% of students have access to standards aligned materials |
| Implementation of academic content/performance standards | Through the examination and archiving of lesson plans to maintain 100% implementation of all academic content/performance standards. | | | | Through the examination and archiving of lesson plans to maintain 100% implementation of all academic content/performance standards. |
| Pupil access and enrollment in a broad range of study, including both unduplicated and special needs students | During 2019 - 2020 100% of unduplicated and special needs students were enrolled in a broad range of study. This is confirmed through the examination of all lesson plans. | | | | 100% of unduplicated and special needs students were enrolled in a broad range of study. This is confirmed through the examination of all lesson plans. |
| School Facility Good Repair Status Report (FIT) | During the 2019-2020 year we maintained a Good rating on the FIT report. | | | | Maintain a Good or Exemplary rating on the FIT report. |
| Evaluation and report on number and types of programs and | 2019-2020 100% of unduplicated pupils and students with | | | | 100% of programs available offered to unduplicated pupils as |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|----------------|----------------|----------------|--|
| services developed and provided to unduplicated pupils as well as individuals with exceptional needs. | exceptional needs were provided access to a large variety of programs in order to support their growth and achievement. | | | | well as individuals with exceptional needs. |
| Fully Credentialed in the the subject area and for pupils they are teaching. | The baseline for fully credentialed teacher rate for 2019-2020 is 96%. | | | | 100% fully credentialed |
| EL Reclassification Rate | 2019-2020 18.6% of EL students were reclassified. | | | | 33% of EL students reclassified |
| CA School Dashboard EL Learner Indicator | 35.5% of our EL students are making progress towards English language proficiency. The performance level is low. | | | | 45.4% Performance level medium. |
| Implementation of ELD standards, programs, and services | 100% of students are receiving instruction aligned to the ELD standards. | | | | 100% of students are receiving instruction aligned to the ELD standards |
| The percentage of ELs who make progress toward English proficiency on ELPAC. | The 2018-2019 ELPAC 11.1% maintained ELPI Level 4 28% maintained ELPI levels 1, 2L,2H,3L, 3H 36.3% decreased at least 1 ELPI level | | | | 17.1% will maintain ELPI Level 4 22% will maintain ELPI levels 1, 2L, 2H, 3L, 3H 30.3% will decrease at least 1 ELPI level |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|--------|----------|----------------|----------------|----------------|-----------------------------|
| | | | | | |

Actions

| Action # | Title | Description | Total Funds | Contributing |
|----------|--|---|--------------|--------------|
| 1 | Instructional Aides | Provide small group intervention support with instructional aides in ELA to all students including English Learners, Foster Youth, and Low Income Students. (LCFF/Title I & III) | \$334,424.00 | Yes |
| 2 | Technology and Resources | Provide students with access to technology and resources for student research and learning in English Language Arts and Math through the purchase and replacement of technology devices, infrastructure upgrades, and an in house technology support technician and support staff. Provide all English Language Learner students with access to technology and resources for student research and learning. (LCFF and Title IV) | \$227,217.00 | Yes |
| 3 | ELA/Math Materials: Books and Supplies | Provide all students and EL students with ancillary English Language Arts (ELA) materials including leveled books, news magazines, and student workbooks. Provide all students and students with special needs with ancillary math materials including manipulatives and supplemental workbooks. (LCFF & Title III) | \$46,150.82 | Yes |
| 4 | Awards/Incentives | Provide students with incentives and awards to recognize and encourage increased achievement in language proficiency, ELA and math. (LCFF) | \$15,000.00 | Yes |
| 5 | Librarian | Provide a full time librarian to increase student access to books, technology, and support teachers with the implementation of the English Language Arts California State Standards (CSS). (LCFF) | \$75,113.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|----------|--------------------|--|--------------|--------------|
| 6 | Resource Teacher | Provide a Resource Teacher to support the implementation of a school wide CSS based professional development plan to help increase the achievement of all students. To provide support to our struggling students by designing and implementing a cohesive intervention program throughout the school. To monitor student performance to ensure no student is left behind. To support and improve our community outreach. (LCFF/Title II & III) | \$129,333.00 | Yes |
| 7 | Field Trips | Provide enrichment through educational and college readiness field trips and assemblies to broaden the scope of students' cultural experiences including students with special needs. | \$20,000.00 | Yes |
| 8 | Science Curriculum | Provide California State Content Standards based science curriculum to facilitate the development of oral language and academic vocabulary. | \$111,000.00 | Yes |
| 9 | Salary Increase | A salary increase was authorized for 2015-2016 school year and remains a continuing action through 2023-2024. We are fully committed to recruiting, hiring, and retaining highly qualified staff which affects the quality of the district's educational program, particularly for English Learners, Foster Youth, and Low Income students. The salary increase has reduced our teacher attrition rate, thus retaining highly qualified staff. The effectiveness of the action will be measured by the academic achievement metrics for this goal. | \$110,000.00 | Yes |
| 10 | Summer School | Provide extended summer learning to address academic intervention/remediation of grade level content missed and targeted intervention for students with disabilities, foster youth, homeless, and English Learners. (ELO) | \$50,288.50 | No |

| Action # | Title | Description | Total Funds | Contributing |
|----------|-----------------------------|--|-------------|--------------|
| 11 | Tutoring | Tutoring services to address academic intervention/remediation of grade level content missed and targeted intervention for students with disabilities, foster youth, homeless, and English Learners. (Title I and ELO) | \$84,000.00 | No |
| 12 | Professional Development | ELD and Math support with Tulare County Office of Education Consultant (Title I, II & ELO) | \$56,251.54 | No |
| 13 | Web-Based Programs | Web-based programs to address improving achievement of disadvantaged (Title I) | \$37,199.71 | No |
| 14 | Materials | Materials and Supplies (Title I) Instructional materials to assist in the classroom for supplemental activities. | \$28,067.93 | No |
| 15 | Library Books and Materials | Improve and increase library selections for all students | \$15,000.00 | Yes |
| 16 | MTSS Coach | Improve multi-tiered system of supports for student by building understanding in teachers. Coach will provide one to one teacher support. | \$75,512.00 | Yes |

Goal Analysis [2021-22]

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

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.

Goals and Actions

Goal

| Goal # | Description |
|--------|--|
| 2 | Improving school climate while increasing pupil attendance and decreasing chronic absenteeism. |

An explanation of why the LEA has developed this goal.

Chronic absenteeism in 2018-2019 was at 3.1% and had decreased by 3.4%. English learners had an overall chronic absenteeism rate of 2.6% and had a decrease by 1.3%. It is important to keep attendance percentage as high as possible. Chronic absenteeism not only impact academic achievement, it also impacts student attitude and behavior. As TESD keeps the focus on learning recovery, it is vital to lower chronic absenteeism and increase attendance.

Measuring and Reporting Results

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|--------------------------------|---|----------------|----------------|----------------|---|
| Attendance rate | 2019-2020 96% K-8 attendance rate. | | | | 97% K-8 attendance |
| Chronic absentee rate | 2018-2019 chronic absentee rate is 3.1% | | | | 2.6% chronic absentee rate |
| Pupil suspension rate | 2018-2019 suspension rate was 1.5% | | | | 1.2% suspension rate |
| Pupil expulsion rate | 2018-2019 Less than 1% | | | | less than 1% |
| Middle school dropout rate | 2019-2020: 0 students | | | | 0 students |
| California Healthy Kids Survey | The California Healthy Kids Survey was administered during 2019-2020 school year for 5th and 7th grade students as well | | | | 95% of 5th and 7th grade students and staff participate in the California Healthy Kids Survey every other year. |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|--|--|----------------|----------------|----------------|--|
| | as staff members. 73% of 5th graders and 89% of 8th graders completed the survey. 0% of staff completed the survey. | | | | |
| Local LCAP parent and employee survey | 2019-2020 A Local LCAP survey was given to all parents, students and staff. Students in 5th - 8th grade took the LCAP survey. 28 parents responded to the survey. 162 students responded to the survey Baseline for employee's survey will be established in 2021-2022. | | | | To have 60 parents, 180 students and 30 employees participate in the survey to provide feedback on the LCAP. |
| Parent Safety and Connectedness Survey | Baseline will be established in 2021-2022. | | | | To have 60 parents participate in the survey to provide feedback. |

Actions

| Action # | Title | Description | Total Funds | Contributing |
|----------|-----------------------|--|-------------|--------------|
| 1 | Awards and Incentives | Provide students with incentives and awards to recognize and encourage increased attendance. | \$5,000.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|----------|--------------------------------|--|-------------|--------------|
| 2 | Psychologist | Provide additional School Psychologist hours to assist with increasing student attendance and decreasing the chronic absentee rate and truancy rate. To assist with establishing a positive school climate, parent out reach and implementation of the SARB process. (LCFF and ELO) | \$63,380.00 | Yes |
| 3 | Social Worker | Provide a social worker to assist with parent outreach and establishing a positive school climate and increase our capacity for family outreach and student support. The social worker will work to increase attendance and decrease the chronically absent. The social worker will help with the implementation of the SARB process. (LCFF & Title I) | \$33,312.00 | Yes |
| 4 | LVN | Provide an LVN to assist with student health issues and family outreach. | \$40,716.00 | Yes |
| 5 | RN | Provide additional days for RN to assist with student health issues and family outreach. | \$9,798.00 | Yes |
| 6 | BHS mental health professional | Provide supportive services include staff and parent trainings, brief mental health support, interim mental health support, crisis support, SARB support, school staff/classroom support, family outreach, community linkage and support for student groups that help with social skills, anger management, friendship/anti-bullying, social emotional learning, girls circle and mindfulness. (ELO) | \$15,000.00 | No |
| 7 | Special Friends Aide | Provide additional counseling support for TK-3 students to assist with increasing attendance, decreasing chronic absenteeism, and developing a positive school climate. (Title I) | \$9,000.00 | No |

| Action # | Title | Description | Total Funds | Contributing |
|----------|----------------|---|-------------|--------------|
| 8 | Parent Liaison | Our parent liaison serves to meet with and collaborate with the community to identify needs. The liaison will seek to connect families with services to support and enrich the lives of our students. She serves as a liaison between teachers, parents, students, support staff and the community regarding educational programs, services and various student issues; assist in coordinating and arranging various programs and services to meet the needs of students. (Title 1) | \$24,500.00 | No |

Goal Analysis [2021-22]

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

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.

Goals and Actions

Goal

| Goal # | Description |
|--------|---|
| 3 | To improve the participation and increase learning opportunities for parents. |

An explanation of why the LEA has developed this goal.

Parents have expressed their desire to increase involvement in school decision making and participation in school events. TESD will respond to parents request for training in how to support their students in academic areas. Families have expressed that they would like to attend award presentations in person to celebrate their children's successes and achievements. Including parent voice and feedback is very important for TESD and families to continue to meet the needs of the Tipton community.

Measuring and Reporting Results

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|--|--|----------------|----------------|----------------|---|
| Opportunities for parent involvement in district decision making. | 2019-2020 - 4 Opportunities for parent involvement in district decision making | | | | Provide at least 5 opportunities for parent involvement in district decision making |
| Opportunities for parent education in school wide programs. | 2019-2020 - 10 Opportunities for parent education in school wide programs | | | | Provide at least 15 opportunities for parent education in school wide programs |
| Number of school sponsored parent events | 2019-2020 - 4 sponsored parent events | | | | Host a minimum of 6 school sponsored parent events |
| Number of parents, including those of unduplicated pupils and special needs pupils, who attend parent conferences in | 2019-2020 98% Parent conference attendance rate | | | | 98.5% Parent conference attendance rate |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|----------|----------------|----------------|----------------|-----------------------------|
| order to receive and give input regarding their students' academic program and progress | | | | | |

Actions

| Action # | Title | Description | Total Funds | Contributing |
|----------|--|--|-------------|--------------|
| 1 | Parent Events | Host Student/Parent events that help to create a positive school climate, increase capacity, and solicit community input. | \$5,000.00 | Yes |
| 2 | Student Information/Parent Communication | Provide parent access to real time student and school information through the Aeries Parent Portal including: attendance, grades, and school/parent communication. Use Blackboard connect for parent communication as well as the school website where information is displayed and updated. | \$9,500.00 | Yes |
| 3 | School Marquee | School Marquee to update students, families and the community on events happening at the school. | \$60,000.00 | Yes |

Goal Analysis [2021-22]

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

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.

Goals and Actions

Goal

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

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|--|----------------|----------------|----------------|---|
| Number of VAPA events available to entire school community | 2019- 2020 2 VAPA events hosted | | | | Host at least 4 VAPA events available to entire school community |
| Percentage of students who participate in music during the regular school day | 2019-2020 0% of our students participated in music during the regular school day | | | | 10% increase in students participating in music during the regular school day |

Actions

| Action # | Title | Description | Total Funds | Contributing |
|----------|------------|--|--------------|--------------|
| 1 | Facilities | Provide adequate facilities to increase student participation in the music program as well as other VAPA course offerings. Improvement | \$250,000.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|----------|---------------|---|-------------|--------------|
| | | to school facilities include but are not limited to modernization of buildings, supplies, equipment, student desks, fields and playgrounds. | | |
| 2 | Equipment | Provide music and theater equipment for visual and performing arts for all students | \$5,000.00 | Yes |
| 3 | School Garden | Provide a school garden that is a learning environment used to promote real world, hands on experiences for students in grades K-8. Students learn the importance of agriculture and nutrition in an outside classroom. | \$10,000.00 | Yes |

Goal Analysis [2021-22]

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

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.

Goals and Actions

Goal

| Goal # | Description |
|--------|--|
| 5 | Maintain class sizes of 24:1 or less across grades TK-8. |

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|----------------|----------------|----------------|---|
| Class size of less than or equal to 24:1 | 2019- 2020 All classes were maintained at or below 24:1 except two 4th grade classes with ratios of 28:1, 5th grade with ratios of 26:1 and 27:1 along with one 4/5 combo with 25:1. Two of our 8th grade classes had a ratio of 25:1 and 26:1. | | | | All class sizes in all grade levels: Less than 24:1 across grades TK-8 |
| California Assessment of Student Performance and Progress (CAASPP) System - ELA | 2018-2019 -14.9 points from standard 2018-2019 EL Students -23.9 points from standard | | | | <ul style="list-style-type: none"> • 6.5 from standard • 12.1 from standard for EL Students |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|--|--|----------------|----------------|----------------|--|
| California Assessment of Student Performance and Progress (CAASPP) System - MATH | 2018-2019 -42.8 points from standard 2018-2019 EL Students -47.6 points from standard | | | | <ul style="list-style-type: none"> • 28.4 from standard • 31.6 from standard for EL Students |

Actions

| Action # | Title | Description | Total Funds | Contributing |
|----------|---------------------|---|--------------|--------------|
| 1 | Staffing/Class Size | Provide small class sizes through the funding of 3 additional teachers across the district in order to maintain a positive school climate and increase pupil achievement and engagement | \$366,284.00 | Yes |

Goal Analysis [2021-22]

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

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2021-22]

| | |
|--|--|
| Percentage to Increase or Improve Services | Increased Apportionment based on the Enrollment of Foster Youth, English Learners, and Low-Income students |
| 39.18% | 1,754,884 |

The Budgeted Expenditures for Actions identified as Contributing may be found in the Increased or Improved Services Expenditures Table.

Required Descriptions

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

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.

Metrics and stake holder feedback considered for foster youth, English learners, and low-income students:

California Assessment of Student Performance and Progress (CAASPP) System in ELA shows that English learners and low-income students are underperforming as compared to English only students and students who are not low-income. Overall, students in 2018-2019 were -14.9 points from standard, but English learner students were -23.9 points from standard.

California Assessment of Student Performance and Progress (CAASPP) System in MATH shows that English learners and low-income students are underperforming as compared to English only students and students who are not low-income. Overall students in 2018-2019 were -42.8 points from standard, but English learner students -47.6 points from standard.

STAR Reading- 2019-2020 school year 33.08% of students in 2nd-8th grade measured at or above reading proficiency as measured by the STAR reading test.

STAR Math-2019- 2020 school year 24% of students in 2nd - 8th grade measured at or above level as measured by the STAR Math test.

The STAR Math assessment results show foster youth underperforming. The results indicate the majority of English learners and low-income student were below grade level in math.

Developmental Reading Assessment (DRA)- During the 2018-2019 school year 28% of K-5th grade students measured at or above proficiency in DRA. This local benchmark data shows that English learners and low-income students are struggling in the area of reading comprehension.

Local Writing Benchmarks-During the 2019- 2020 school year 35% of K-8 students met or exceeded the standard on the TESD mid year writing benchmark.

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

English Learner Reclassification Rate indicate far fewer English learners being reclassified. 2019-2020 18.6% of EL students were reclassified.

CA School Dashboard EL Learner Indicator- 35.5% of our EL students are making progress towards English language proficiency. The performance level is low.

The percentage of ELs who make progress toward English proficiency on ELPAC. The 2018-2019 ELPAC :11.1% maintained ELPI Level 4, 28% maintained ELPI levels 1, 2L,2H,3L, 3H, 36.3% decreased at least 1 ELPI level

Attendance rate-2019-2020 96% K-8 attendance rate. Attendance rate in 2020-2021 overall is 19.1% chronically absent, foster students are 10% chronically absent, English learners are 18.8% chronically absent, low-income students are 18.8% chronically absent.

Percentage of foster youth, English learners, and low-income students who participate in music during the regular school day- 0%

SSC feedback for low-income and foster youth includes:

Increased agricultural opportunities with use of LCAP to help sustain the school garden and the junior high Ag Elective. Examples of purchases could be flowers, vegetables, herbs, tools, soil, and irrigation. The garden could be used for an outdoor classroom. The school garden is an extension of the broad range of study provided at Tipton Elementary School.

Parents wanted better access to technology and increased interventions for students for learning recovery.

Parents wanted more opportunities to be involved with student awards and celebrations.

Support for mental health for students who are struggling to stay engaged in remote lessons, with teachers, and classmates.

Support for parents in helping their students with academics at home.

Additional communication that is easily accessible by the community. Information displayed publicly and updated regularly (marquee).

ELAC feedback for English learner students:

Family Services Social Worker to continue with parent trainings in English and Spanish and supporting student with attendance.

Teachers need to understand English Language Development standards better to support English learners.

English learners were not performing as well as their English only counterparts. Extra intervention support is needed for this student group.

LCAP Survey for Students, included foster youth, English learners, and low-income participants :

106 students from 6th, 7th, and 8th grade took the LCAP survey. 51% of 6th graders, 45% of 7th graders and 3% of 8th graders participated in the survey. Most respondents agree or strongly agree that they felt safe at school prior to COVID-19.

Responses: Upon returning to campus, I will need the most help in the following subject : 10.4 % P.E., 48.1% Math, 11.3% Language Arts, 16% Science, 9.4% History, 4.7% ELD

Students reported that they needed:

15.1 % Better Teacher Support/Relationships, 5.7 % Better Parent/Guardian Support Relationships, 5.7% I need more support from BOTH my teacher and parent/guardian., 73.6% I have the supports needed I just need to focus more

LCAP Survey for Teachers:

Teachers reported that they would like professional development in the area of reading development stages to support low-income and English learner students.

Teachers reported that they would like to better understand the tiered system approach to interventions to support low-income and English learner students.

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

Increased small group instruction-

Instructional aides will increase small group intervention supports for English learners who are underperforming in ELA and math. Low-income students will have priority for multiple opportunities for small group frontload lessons and reteach lessons based on student assessment results and language proficiency levels.

MTSS Coach will improve the District's multi-tiered system of supports for student by building understanding in teachers of how a system approach to interventions is implemented based on progress monitoring. The MTSS Coach will increase differentiated, one to one teacher support.

Additional teaching staff will increase the number of small class sizes. An additional first, fifth, and sixth will increase opportunities for foster youth and English learners to have multiple opportunities to practice oral language and have collaboration with small groups of classmates. number of grade/combo classes and lower the number to students to teacher ratio.

The Resource Teacher will improve and increase implementation of a school wide, professional development plan to help increase the achievement for foster youth, English learners, and students. The plan will include building capacity in staff to meet the unique needs of the unduplicated students through intervention and performance monitoring.

Improved access to technology-

Technology and resources to improve and increase foster youth, English learners, and low-income students access to technology and resources for student research and learning in English Language Arts and Math. The purchase and replacement of technology devices, infrastructure upgrades, in-house technology support technician, and support staff will focus on prioritizing unduplicated students.

Intentionally select a new science curriculum that will improve and increase oral language practice and writing integration for English learners and low-income students who need to improve academic language proficiency.

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

Increased and improved awards/Incentives/Parent involvement-

Awards/Incentives-Provide students with incentives and awards to recognize and encourage increased achievement in language proficiency, ELA and math.

Awards and Incentives-Provide students with incentives and awards to recognize and encourage increased attendance

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

Student motivation will increase, work completion will increase, attendance will increase, and grades will improve.

Improved access to librarian and library resources-

Provide a full time librarian, library books, and materials to increase foster youth, English learner, and low-income students access to books, technology, and support teachers with the implementation of the English Language Arts California State Standards

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

Increase school psychologist and social worker hours to assist with increasing student attendance and decreasing the chronic absentee rate and truancy rate. To improve positive school climate, increase parent outreach and improve the implementation of the SARB process for foster youth, English learners, and low-income students. The school psychologist will provide counseling services for students on campus to help students manage feelings of sadness, overcoming adversity, and improving connectedness to school.

Increased and improved access to health experts-

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

Increased and improved student Information/parent communication-

Improve parent access to real time student and school information through the Aeries Parent Portal including: attendance, grades, and school/parent communication. Increase use of Blackboard connect for parent communication as well as the school website where information is displayed and updated regarding health and nutrition.

Improved facilities and equipment-

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

Increased and improved hands -on experiences in outdoor classroom-

School Garden-Provide a school garden that is a learning environment used to promote real world, hands on experiences for foster youth, English learners, and low-income students in grades K-8. Students improve their understanding of the importance of agriculture and nutrition in an outside classroom. Unduplicated pupils will be given priority in the Ag in the Classroom course to offer the opportunity to participate.

These are the whole school actions we are implementing to address those unduplicated students' needs. These actions will benefit all students by providing intentional interventions in a systematic approach. These actions take a comprehensive framework to support all students.

Foster youth, English learners, and low-income students' needs will be impacted by the following:

Additional instructional aides will increase small group instruction for foster youth, English learners and low-income students with strategic teaching strategies to build foundational skills. Small group instruction will expedite learning recovery.

Points from standard met on CAASPP will decrease by teacher implementation of systemic interventions based assessment analysis. The resource teacher's professional development plan will build student efficacy and agency through building teacher capacity.

Learning progress will be monitored through the implementation of an intentional MTSS. Interventions will begin as soon as possible and will be based on unduplicated students' individual needs.

The school librarian will manage leveled books and resources to support guided reading in the classroom for unduplicated students based on their individual, instructional reading level. This will give students the access to a variety of texts to increase engagement. The number of unduplicated students' on grade level with the STAR Reading and Math will increase.

Smaller class sizes will give teachers the opportunity to build closer relationships with unduplicated students to support social emotional needs. The school psychologist and social worker will teach unduplicated students mindfulness practices and strategies to mitigate anxiety. They will support these students in organizational skills and time management. The school psychologist and social worker will implement an attendance incentive plan that will lower chronic absenteeism.

Social emotional and physical health will improve, anxiety will be minimized, and connectedness to school will increase.

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

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

Using the calculation tool provided by the state, the Tipton Elementary School District has calculated that it will receive \$1,734,403 in Supplemental and Concentration funding under the Local Control Funding Formula (LCFF). In addition, using the same calculation tool the proportionality percentage has been calculated at 39.18%.

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

Additional Instructional aides will increase small group intervention supports for English learners who are underperforming in ELA and math. MTSS Coach will improve the District's multi-tiered system of supports for student by building understanding in teachers of how a system approach to interventions is implemented based on progress monitoring. The MTSS Coach will increase differentiated, one to one teacher support.

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

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

Improved access to technology

Intentionally select a new science curriculum that will improve and increase oral language practice and writing integration for English learners and low-income students who need to improve academic language proficiency.

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

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

Improved access to librarian and library resources-

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

Increased and improved access to LVN and RN

Increased and improved student Information/parent communication

Improve parent access to real time student and school information

Improved facilities and equipment for a broad range of study

Increased and improved hands -on experiences in outdoor classroom

Overall the aforementioned actions, account for the essential improvement and increasing requirements to meet the specific needs of foster youth, English learners, and low-income students. TESD, has in good faith, met the minimum proportionality requirement by expenditure of the total 2021-2022 Supplemental and Concentration grant funding for qualifying purposes.

Total Expenditures Table

| LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds |
|----------------|-------------------|-------------|---------------|----------------|
| \$1,754,884.00 | \$199,428.50 | | \$366,735.00 | \$2,321,047.50 |

| Totals: | Total Personnel | Total Non-personnel |
|---------|-----------------|---------------------|
| Totals: | \$1,428,039.50 | \$893,008.00 |

| Goal | Action # | Student Group(s) | Title | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds |
|------|----------|--|--|--------------|-------------------|-------------|---------------|--------------|
| 1 | 1 | English Learners Foster Youth Low Income | Instructional Aides | \$199,424.00 | | | \$135,000.00 | \$334,424.00 |
| 1 | 2 | English Learners Foster Youth Low Income | Technology and Resources | \$209,187.00 | | | \$18,030.00 | \$227,217.00 |
| 1 | 3 | English Learners Foster Youth Low Income | ELA/Math Materials: Books and Supplies | \$40,000.00 | | | \$6,150.82 | \$46,150.82 |
| 1 | 4 | English Learners Foster Youth Low Income | Awards/Incentives | \$15,000.00 | | | | \$15,000.00 |
| 1 | 5 | English Learners Foster Youth Low Income | Librarian | \$75,113.00 | | | | \$75,113.00 |
| 1 | 6 | English Learners Foster Youth Low Income | Resource Teacher | \$95,798.00 | | | \$33,535.00 | \$129,333.00 |
| 1 | 7 | English Learners Foster Youth Low Income | Field Trips | \$20,000.00 | | | | \$20,000.00 |
| 1 | 8 | English Learners Foster Youth Low Income | Science Curriculum | \$111,000.00 | | | | \$111,000.00 |

| Goal | Action # | Student Group(s) | Title | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds |
|------|----------|--|--------------------------------|--------------|-------------------|-------------|---------------|--------------|
| 1 | 9 | English Learners Foster Youth Low Income | Salary Increase | \$110,000.00 | | | | \$110,000.00 |
| 1 | 10 | All | Summer School | | \$50,288.50 | | | \$50,288.50 |
| 1 | 11 | All | Tutoring | | \$75,000.00 | | \$9,000.00 | \$84,000.00 |
| 1 | 12 | All | Professional Development | | \$17,000.00 | | \$39,251.54 | \$56,251.54 |
| 1 | 13 | All | Web-Based Programs | | | | \$37,199.71 | \$37,199.71 |
| 1 | 14 | All | Materials | | | | \$28,067.93 | \$28,067.93 |
| 1 | 15 | English Learners Foster Youth Low Income | Library Books and Materials | \$15,000.00 | | | | \$15,000.00 |
| 1 | 16 | English Learners Foster Youth Low Income | MTSS Coach | \$75,512.00 | | | | \$75,512.00 |
| 2 | 1 | English Learners Foster Youth Low Income | Awards and Incentives | \$5,000.00 | | | | \$5,000.00 |
| 2 | 2 | English Learners Foster Youth Low Income | Psychologist | \$21,240.00 | \$42,140.00 | | | \$63,380.00 |
| 2 | 3 | English Learners Foster Youth Low Income | Social Worker | \$6,312.00 | | | \$27,000.00 | \$33,312.00 |
| 2 | 4 | English Learners Foster Youth Low Income | LVN | \$40,716.00 | | | | \$40,716.00 |
| 2 | 5 | English Learners Foster Youth Low Income | RN | \$9,798.00 | | | | \$9,798.00 |
| 2 | 6 | All | BHS mental health professional | | \$15,000.00 | | | \$15,000.00 |
| 2 | 7 | All | Special Friends Aide | | | | \$9,000.00 | \$9,000.00 |
| 2 | 8 | All | Parent Liaison | | | | \$24,500.00 | \$24,500.00 |

| Goal | Action # | Student Group(s) | Title | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds |
|------|----------|--|--|--------------|-------------------|-------------|---------------|--------------|
| 3 | 1 | English Learners Foster Youth Low Income | Parent Events | \$5,000.00 | | | | \$5,000.00 |
| 3 | 2 | English Learners Foster Youth Low Income | Student Information/Parent Communication | \$9,500.00 | | | | \$9,500.00 |
| 3 | 3 | English Learners Foster Youth Low Income | School Marquee | \$60,000.00 | | | | \$60,000.00 |
| 4 | 1 | English Learners Foster Youth Low Income | Facilities | \$250,000.00 | | | | \$250,000.00 |
| 4 | 2 | English Learners Foster Youth Low Income | Equipment | \$5,000.00 | | | | \$5,000.00 |
| 4 | 3 | English Learners Foster Youth Low Income | School Garden | \$10,000.00 | | | | \$10,000.00 |
| 5 | 1 | English Learners Foster Youth Low Income | Staffing/Class Size | \$366,284.00 | | | | \$366,284.00 |

Contributing Expenditures Tables

| Totals by Type | Total LCFF Funds | Total Funds |
|--------------------------|------------------|----------------|
| Total: | \$1,754,884.00 | \$2,016,739.82 |
| LEA-wide Total: | \$1,754,884.00 | \$2,016,739.82 |
| Limited Total: | \$0.00 | \$0.00 |
| Schoolwide Total: | \$0.00 | \$0.00 |

| Goal | Action # | Action Title | Scope | Unduplicated Student Group(s) | Location | LCFF Funds | Total Funds |
|------|----------|--|----------|--|-------------|--------------|--------------|
| 1 | 1 | Instructional Aides | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$199,424.00 | \$334,424.00 |
| 1 | 2 | Technology and Resources | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$209,187.00 | \$227,217.00 |
| 1 | 3 | ELA/Math Materials: Books and Supplies | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$40,000.00 | \$46,150.82 |
| 1 | 4 | Awards/Incentives | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$15,000.00 | \$15,000.00 |
| 1 | 5 | Librarian | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$75,113.00 | \$75,113.00 |
| 1 | 6 | Resource Teacher | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$95,798.00 | \$129,333.00 |
| 1 | 7 | Field Trips | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$20,000.00 | \$20,000.00 |
| 1 | 8 | Science Curriculum | LEA-wide | English Learners | All Schools | \$111,000.00 | \$111,000.00 |

| Goal | Action # | Action Title | Scope | Unduplicated Student Group(s) | Location | LCFF Funds | Total Funds |
|------|----------|--|----------|--|-------------|--------------|--------------|
| | | | | Foster Youth Low Income | | | |
| 1 | 9 | Salary Increase | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$110,000.00 | \$110,000.00 |
| 1 | 15 | Library Books and Materials | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$15,000.00 | \$15,000.00 |
| 1 | 16 | MTSS Coach | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$75,512.00 | \$75,512.00 |
| 2 | 1 | Awards and Incentives | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$5,000.00 | \$5,000.00 |
| 2 | 2 | Psychologist | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$21,240.00 | \$63,380.00 |
| 2 | 3 | Social Worker | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$6,312.00 | \$33,312.00 |
| 2 | 4 | LVN | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$40,716.00 | \$40,716.00 |
| 2 | 5 | RN | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$9,798.00 | \$9,798.00 |
| 3 | 1 | Parent Events | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$5,000.00 | \$5,000.00 |
| 3 | 2 | Student Information/Parent Communication | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$9,500.00 | \$9,500.00 |
| 3 | 3 | School Marquee | LEA-wide | English Learners | All Schools | \$60,000.00 | \$60,000.00 |

| Goal | Action # | Action Title | Scope | Unduplicated Student Group(s) | Location | LCFF Funds | Total Funds |
|------|----------|---------------------|----------|--|-------------|--------------|--------------|
| | | | | Foster Youth Low Income | | | |
| 4 | 1 | Facilities | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$250,000.00 | \$250,000.00 |
| 4 | 2 | Equipment | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$5,000.00 | \$5,000.00 |
| 4 | 3 | School Garden | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$10,000.00 | \$10,000.00 |
| 5 | 1 | Staffing/Class Size | LEA-wide | English Learners Foster Youth Low Income | All Schools | \$366,284.00 | \$366,284.00 |

Annual Update Table Year 1 [2021-22]

Annual update of the 2021-22 goals will occur during the 2022-23 update cycle.

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributed to Increased or Improved Services? | Last Year's Total Planned Expenditures | Total Estimated Actual Expenditures |
|--------------------|----------------------|----------------------------|--|--|-------------------------------------|
| | | | | | |
| | | | Totals: | Planned Expenditure Total | Estimated Actual Total |
| | | | Totals: | | |

Instructions

[Plan Summary](#)

[Stakeholder Engagement](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

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

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

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

- Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC 52064(b)(7)*).

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Stakeholder Engagement

Purpose

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

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

Statute and regulations specify the stakeholder groups that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP. Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

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

Requirements and Instructions

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

Local Control and Accountability Plan:

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

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

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

Prompt 1: “A summary of the stakeholder process and how the stakeholder engagement was considered before finalizing the LCAP.”

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

Prompt 2: “A summary of the feedback provided by specific stakeholder groups.”

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

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

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

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

- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

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

Focus Goal(s)

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

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

Broad Goal

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

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

Maintenance of Progress Goal

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

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

Measuring and Reporting Results:

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

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

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

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

Complete the table as follows:

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

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

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

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

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

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

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

Goal Analysis:

Enter the LCAP Year

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

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

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

Purpose

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

Requirements and Instructions

This section must be completed for each LCAP year.

When developing the LCAP in year 2 or year 3, copy the "Increased or Improved Services" section and enter the appropriate LCAP year. Using the copy of the section, complete the section as required for the relevant LCAP year. Retain all prior year sections for each of the three years within the LCAP.

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

Increased Apportionment based on the enrollment of Foster Youth, English Learners, and Low-Income Students: Specify the estimate of the amount of funds apportioned on the basis of the number and concentration of unduplicated pupils for the LCAP year.

Required Descriptions:

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

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

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

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

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

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

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

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

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school

climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action(s))

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

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

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

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

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

Actions Provided on a Schoolwide Basis:

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

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

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

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

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

Expenditure Tables

Complete the Data Entry table for each action in the LCAP. The information entered into this table will automatically populate the other Expenditure Tables. All information is entered into the Data Entry table. Do not enter data into the other tables.

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

- Table 1: Actions
- Table 2: Total Expenditures
- Table 3: Contributing Expenditures
- Table 4: Annual Update Expenditures

The Data Entry table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included.

In the Data Entry table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All", or by entering a specific student group or groups.
- **Increased / Improved:** Type "Yes" if the action is included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:

- **Scope:** The scope of an action may be LEA-wide (i.e. districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
- **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
- **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools”. If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans”. Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades K-5), as appropriate.
- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year”, or “2 Years”, or “6 Months”.
- **Personnel Expense:** This column will be automatically calculated based on information provided in the following columns:
 - **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
 - **Total Non-Personnel:** This amount will be automatically calculated.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e. base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.

5. ADMINISTRATIVE: Action items:

5.2 Approval of the Districts General Fund Excess Reserve

2021-22 Budget Attachment

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

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

| Combined and Unassigned/Unappropriated Fund Balances (Resources 0000-1999, Objects 9780, 9789 and 9790) | | | |
|--|--|----------------------|----------------|
| Form | Fund | | 2021-22 Budget |
| 01 | General Fund/County School Service Fund | Form 01 | \$3,267,857.34 |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | Form 17 | \$0.00 |
| Total Assigned and Unassigned Ending Fund Balances | | | \$3,267,857.34 |
| | District Standard Reserve Level | Form 01CS Line 10B-4 | 4% |
| | Less District Minimum Recommended Reserve for Economic Uncertainties | Form 01CS Line 10B-7 | \$346,401.04 |
| Remaining Balance to Substantiate Need | | | \$2,921,456.30 |
| Substantiation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Uncertainties | | | Amount |
| Fund | Descriptions | | |
| 01 | Designated for Economic Uncertainties-Additional | | \$1,421,456.30 |
| 01 | Designated for Health and Welfare | | \$500,000.00 |
| 01 | Assigned for Facility Purposes | | \$500,000.00 |
| 01 | Reserved for Encumbrances | | \$500,000.00 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | Insert Lines above as needed | | |
| | | | |
| Total of Substantiated Needs | | | \$2,921,456.30 |
| Remaining Unsubstantiated Balance | | | \$0.00 |

5. ADMINISTRATIVE: Action items:

5.3 Approval of Proposed School Budget for the 2021-2022
School



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

2021-2022
Budget Adoption

Board Meeting June 8th, 2021

Board of Trustees

Board President–Greg Rice

Board Clerk–Iva Sousa

Board Trustee–John Cardoza

Board Trustee–Shelley Heeger

Board Trustee–Fernando Cunha

District Administration

Stacey Bettencourt
Superintendent/Secretary of Board

Cherie Solian, Ed.D
Principal

Cassandra Cunha, Business Services

Fausto Martin, Maintenance Operations & Transportation

Connie Sanchez, Cafeteria



ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: TESD
Date: 6/3/2021

Place: District Cafeteria
Date: 6/8/2021
Time: 7pm

Adoption Date: 6/15/2021

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

Contact person for additional information on the budget reports:

Name: Stacey Bettencourt

Telephone: 559-752-4213

Title: Superintendent

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

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

| CRITERIA AND STANDARDS | | | Met | Not Met |
|------------------------|--------------------------|--|-----|---------|
| 1 | Average Daily Attendance | Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | X | |

| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
|---|--|--|------------|----------------|
| 2 | Enrollment | Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | | X |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years. | | X |
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years. | | X |
| 5 | Salaries and Benefits | Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years. | | X |
| 6a | Other Revenues | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years. | | X |
| 6b | Other Expenditures | Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years. | X | |
| 7 | Ongoing and Major Maintenance Account | If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget. | X | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years. | X | |
| 9 | Fund Balance | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years. | X | |
| 10 | Reserves | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | X | |

| SUPPLEMENTAL INFORMATION | | | No | Yes |
|---------------------------------|--|--|-----------|------------|
| S1 | Contingent Liabilities | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources? | X | |
| S3 | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues? | X | |
| S4 | Contingent Revenues | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years? | X | |

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|--|---|--------------|------------|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment? | | X |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, are they lifetime benefits? | X | |
| | | • If yes, do benefits continue beyond age 65? | X | |
| | | • If yes, are benefits funded by pay-as-you-go? | | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | |
| | | • Certificated? (Section S8A, Line 1) | X | |
| | | • Classified? (Section S8B, Line 1) | X | |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | n/a | |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | | X |
| | | • Adoption date of the LCAP or an update to the LCAP: | Jun 15, 2021 | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | X |

| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
|-------------------------------------|---|---|-----------|------------|
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | X |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | | X |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |

| ADDITIONAL FISCAL INDICATORS (continued) | | | No | Yes |
|---|---------------------------------|---|-----------|------------|
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | | X |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | X | |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | | X |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

| | |
|---|---------------|
| Total liabilities actuarially determined: | \$ _____ |
| Less: Amount of total liabilities reserved in budget: | \$ _____ |
| Estimated accrued but unfunded liabilities: | \$ _____ 0.00 |

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Stacey Bettencourt

Title: Superintendent

Telephone: 559-752-4213

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

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | |
|-------|---|---------------------------------|-------------------|
| | | 2020-21 Estimated Actuals | 2021-22 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 | | |
| CASH | Cashflow Worksheet | | |
| CB | Budget Certification | | S |
| CC | Workers' Compensation Certification | | S |
| CEA | Current Expense Formula/Minimum Classroom Comp. - Actuals | G | |
| CEB | Current Expense Formula/Minimum Classroom Comp. - Budget | | G |
| CHG | Change Order Form | | |
| DEBT | Schedule of Long-Term Liabilities | | |
| ESMOE | Every Student Succeeds Act Maintenance of Effort | G | |
| ICR | Indirect Cost Rate Worksheet | G | |
| L | Lottery Report | G | |
| MYP | Multiyear Projections - General Fund | | GS |

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | |
|------|---|---------------------------------|-------------------|
| | | 2020-21 Estimated Actuals | 2021-22 Budget |
| SEA | Special Education Revenue Allocations | | |
| SEAS | Special Education Revenue Allocations Setup (SELPA Selection) | | |
| SIAA | Summary of Interfund Activities - Actuals | G | |
| SIAB | Summary of Interfund Activities - Budget | | G |
| 01CS | Criteria and Standards Review | GS | GS |



Tipton Elementary School District
2021-2022

Budget Adoption
June 8th, 2021

MYP
(Multi Year Projections)

Unrestricted/Restricted
Restricted
Unrestricted

MYP - UNRESTRICTED GENERAL FUND ASSUMPTIONS

District

Tipton

FISCAL YEAR 2021-22
 REPORT PERIOD Budget Adoption

6/2/2021

| Description | Object codes | 2021-22 Working | % Change | 2022-23 Projection | % Change | 2023-24 Projection | Comments |
|---|----------------------|-----------------|----------|--------------------|----------|--------------------|----------|
| All Other Transfers to County Office | 7142 | 12,440 | | 12,440 | | 12,440 | |
| All Other Transfers Out | 7299 | | | | | | |
| Debt Services | 7400-7499 | | | | | | |
| Total Other Outgo - Excluding Indirect | 7100-7299, 7400-7499 | 12,440 | | 12,440 | | 12,440 | |
| 8. Other Outgo - Transfers of Indirect Cost | | | | | | | |
| Indirect Costs | 7310 | (17,019) | 0.00% | (17,019) | 0.00% | (17,019) | |
| Indirect Costs Interfund | | | | | | | |
| Cafeteria | 7350 | (9,576) | 0.00% | (9,576) | 0.00% | (9,576) | |
| State Preschool | 7350 | | | | | | |
| Total Other Outgo - Transfer of Indirect Cost | 7300-7399 | (26,595) | 0.00% | (26,595) | 0.00% | (26,595) | |
| 9. Other Financing Uses | | | | | | | |
| a. Transfers Out | 7600-7629 | | | | | | |
| b. Other Uses | 7630-7699 | | | | | | |
| 10. Total Expenditures and Other Financing Uses | | 5,792,107 | 1.58% | 5,883,607 | 2.27% | 6,017,099 | |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | 900 | | (31,383) | | 21,418 | |
| D. Fund Balance | | | | | | | |
| Beginning Fund Balance | | 3,266,957 | | 3,267,857 | | 3,236,474 | |
| Ending Fund Balance | | 3,267,857 | | 3,236,474 | | 3,257,892 | |
| Committed Funds | | | | | | | |
| Assigned Funds | | | | | | | |
| Other Reserves of the General Fund | | | | | | | |
| Reserved for LCFF Increase | | | | | | | |
| Special Reserve Fund 170 | | | | | | | |
| District's Available Reserve Amounts | | 3,267,857 | | 3,236,474 | | 3,257,892 | |
| District's Available Reserve Percentage | | 37.73% | | 36.66% | | 36.13% | |

OTHER ASSUMPTION DETAILS

Please provide information concerning assumptions made by the district. (i.e. furlough changes, program additions/terminations, one-time expenditures/funding)

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| Description | Object codes | 2021-22 Working | % Change | 2022-23 Projection | % Change | 2023-24 Projection | Comments |
|--|--------------|-----------------|----------|--------------------|----------|--------------------|--|
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | | 0.00% | | 0.00% | | |
| 2. Federal Revenues | | | | | | | |
| a. Special Education | 8181 | | | | | | |
| b. Interagency Contracts | | | | | | | |
| Migrant | 8285 | | | | | | |
| Sp. Ed Preschool | 8285 | | | | | | |
| c. NCLB/IASA | | | | | | | |
| Title I | 8290 | 273,298 | | 273,298 | | 273,298 | |
| Title II | 8290 | 34,204 | | 34,204 | | 34,204 | |
| Title IV | 8290 | 18,576 | | 18,576 | | 18,576 | |
| Title III - IEP | 8290 | 3,874 | | 3,874 | | 3,874 | |
| Title III - LEP | 8290 | 37,752 | | 37,752 | | 37,752 | |
| d. COVID | | | | | | | |
| CARES - ESSER (Round 1) | 8290 | | | | | | |
| CRSA - ESSER (Round 2) | 8290 | | | | | | |
| ARPA - ESSER (Round 3) | 8290 | | | 2,096,589 | | | ESSER III funds in 22-23 |
| GEER I | 8290 | | | | | | |
| GEER II | 8290 | | | | | | |
| e. Other Federal | 8290 | | | | | | |
| Total Federal Revenues | 8100-8299 | 367,704 | 570.18% | 2,464,293 | -85.08% | 367,704 | |
| 3. Other State Revenues | | | | | | | |
| a. Other State Apportionments (Not Included in LCFF) | 8311 | | | | | | |
| b. Lottery-Restricted | 8560 | 25,235 | | 25,235 | | 25,235 | |
| c. All other | 8590 | | | | | | |
| List Other State Revenues Separately | 8590 | | | | | | |
| Medi Cal Billing | | 1,675 | | 1,675 | | 1,675 | |
| ASES | | 183,500 | | 183,500 | | 183,500 | |
| In-Person Instruction | | 196,759 | | | | | One-time Funds in 21-22 |
| Expanded Learning Opportunities | | | | | | | |
| Expanded Learning Opportunities - Paraprofessional | | | | | | | |
| STRS On-Behalf (Resource 76900) | 8590 | 261,845 | | 261,845 | | 261,845 | *A STRS On-Behalf Expenditure should be included with the same amount. |
| Total Other State Revenues | 8300-8599 | 669,014 | -29.41% | 472,255 | 0.00% | 472,255 | |
| 4. Other Local | | | | | | | |
| a. All Other Local Revenue | 8600-8799 | 120,865 | | 120,865 | | 120,865 | |
| b. Transfers of Apportionment From County Office | 8792 | | | | | | |
| Total Other Local Revenues | 8600-8799 | 120,865 | 0.00% | 120,865 | 0.00% | 120,865 | |
| 5. Other Financing Sources | | | | | | | |
| a. Transfers In | 8900-8929 | | | | | | |
| b. Other Sources | 8930-8979 | | | | | | |
| c. Contributions | 8980-8999 | | | | | | |
| Title IIA | 8980 | 13,647 | 3.00% | 14,056 | 3.00% | 14,478 | |
| Routine Restricted Maintenance | 8980 | 287,206 | 3.00% | 295,822 | 3.00% | 304,697 | |
| ASES | 8980 | 28,641 | 3.00% | 29,500 | 3.00% | 30,386 | |
| Special Friends | 8980 | 1,818 | 3.00% | 1,873 | 3.00% | 1,929 | |
| Save the Child | 8980 | 7,504 | 3.00% | 7,729 | 3.00% | 7,961 | |
| Capital Building R99900 | 8980 | 165,500 | 0.00% | 165,500 | 0.00% | 165,500 | |
| Capital Building Project #1 R99901 From LCAP | 8980 | 250,000 | 0.00% | 250,000 | 0.00% | 250,000 | |
| Transportation | 8980 | | 0.00% | | 0.00% | | |
| Other Contributions | 8980 | | 0.00% | | 0.00% | | |
| Total Other Financing Sources | | 754,316 | 1.35% | 764,480 | 1.37% | 774,950 | |
| 6. Total Revenues and Other Financing Sources | | 1,911,899 | 99.90% | 3,821,893 | -54.58% | 1,736,774 | |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | | |
| 1. Certificated Salaries | | | S&C | | S&C | | |
| Teachers | 11000 | 220,310 | 2.00% | 224,716 | 2.00% | 229,211 | |
| Substitute Teachers | 11002 | | | | | | |
| Teacher - Auxiliary | 11003 | 12,000 | | 12,000 | | 12,000 | |
| Pupil Support | 12000 | | | | | | |
| Supervisors & Administrators | 13000 | 4,819 | 2.00% | 4,915 | 2.00% | 5,014 | |
| Other Certificated | 19000 | 22,870 | 2.00% | 23,327 | 2.00% | 23,794 | |
| a. Total Base Salaries | | 259,999 | | 264,959 | | 270,018 | |
| b. Step & Column in base | | | | 4,960 | | 5,059 | |
| c. Cost-of-living | | | | | | | |
| d. Other adj. | | | | | | | |
| d. Other adj. Staff Increases (Decreases) | | | | | | | |
| Total Certificated salaries | 1000-1999 | 259,999 | 1.91% | 264,959 | 1.91% | 270,018 | |
| 2. Classified Salaries | | | S&C | | S&C | | |
| Instructional | 21000 | 300,928 | 2.00% | 306,947 | 2.00% | 313,085 | |
| Substitute Instructional | 21002 | 3,500 | | 3,500 | | 3,500 | |
| Instructional Aides - Auxiliary | 21003 | 1,500 | | 1,500 | | 1,500 | |
| Support | 22000 | 123,950 | 2.00% | 126,429 | 2.00% | 128,958 | |
| Substitute Support | 22002 | 7,195 | | 7,195 | | 7,195 | |
| Support - Auxiliary | 23003 | 1,500 | | 1,500 | | 1,500 | |
| Supervisors & Administrators | 23000 | 20,100 | 2.00% | 20,502 | 2.00% | 20,912 | |
| Clerical, Technical & Office | 24000 | 1,184 | | 1,184 | | 1,184 | |
| Clerical, Technical & Office -Auxiliary | 24003 | | | | | | |
| Other Classified | 29000 | 46,000 | 2.00% | 46,920 | 2.00% | 47,858 | |
| Work Study Stipends | 29003 | | | | | | |
| a. Base Salaries | | 505,857 | 1.94% | 515,677 | 1.94% | 525,693 | |
| b. Step & Column in base | | | | 9,820 | | 10,016 | |
| c. Cost-of-living | | | | | | | |
| d. Other adj. | | | | | | | |
| d. Other adj. Staff Increases (Decreases) | | | | | | | |
| Total Classified Salaries | 2000-2999 | 505,857 | 1.94% | 515,677 | 1.94% | 525,693 | |
| 3. Employee Benefits | | | | | | | |
| STRS - Certificated | | 16.920% | 19.100% | 19.100% | | | |
| STRS - Classified | | | | | 0.00% | 0.00% | |
| STRS On-Behalf (Resource 76900) | | | | | 0.00% | 0.00% | *STRS On-Behalf Expenditure this should match revenue. |
| PERS - Certificated | | | | | 0.00% | 0.00% | |
| PERS - Classified | | 22.910% | 26.100% | 27.100% | | | |
| OASDI - Certificated | | | | | 0.00% | 0.00% | |
| OASDI - Classified | | 6.200% | 6.200% | 6.200% | | | |
| Medicare - Certificated & Classified | | 1.450% | 1.450% | 1.450% | | | |
| Alternative Retirement - Certificated & Classified | | | | | 0.00% | 0.00% | |

| | |
|---------------|------------------------|
| FISCAL YEAR | 2021-22 |
| REPORT PERIOD | Budget Adoption |

| Description | Object codes | 2021-22 Working | % Change | 2022-23 Projection | % Change | 2023-24 Projection | Comments | |
|--|----------------------|------------------|----------------|--------------------|----------|--------------------|--|-------|
| H&W Certificated | | 39,838 | 3.00% | 41,033 | 3.00% | 42,264 | | |
| H&W Classified | | 90,344 | 3.00% | 93,054 | 3.00% | 95,846 | | |
| SUI - Certificated & Classified | | 1,230% | 0.200% | 0.200% | 9,511 | -83.58% | 1,561 | 1.93% |
| WC - Certificated & Classified | | 3.5198% | 3.5198% | 3.5198% | 27,115 | 1.33% | 27,477 | 1.93% |
| OPEB - Certificated & Classified | | | | | 5,246 | 3.00% | 5,403 | 3.00% |
| PERS Reduction Certificated & Classified | | | | | | 0.00% | | 0.00% |
| Total Employee Benefits | 3000-3999 | 621,845 | 5.95% | 658,864 | 2.19% | 673,286 | | |
| 4. Books and Supplies | | | | | | | | |
| Approved Textbooks | 4100 | 10,000 | 2.40% | 10,240 | 2.23% | 10,468 | | |
| Books and Reference Materials | 4200 | 10,000 | 2.40% | 10,240 | 2.23% | 10,468 | | |
| Material and Supplies | 4300 | 200,000 | 2.40% | 204,800 | 2.23% | 209,367 | ESSER II projected in 21-22 ESSER III projected in 22-23 and 23-24 | |
| Material and Supplies | 4300 | 8,274 | 2.40% | 8,473 | 2.23% | 8,662 | IPI projected in 21-22 ESSER III projected in 22-23 and 23-24 | |
| Material and Supplies | 4300 | 50,106 | 2.40% | 51,309 | 2.23% | 52,453 | ELO projected in 21-22 ESSER III projected in 22-23 and 23-24 | |
| Material and Supplies | 4300 | 165,933 | 2.40% | 169,915 | 2.23% | 173,705 | | |
| Food | 4700 | 7,497 | 2.40% | 7,677 | 2.23% | 7,848 | | |
| Non-Capitalized Equipment | 4400 | 200,000 | 2.40% | 204,800 | 2.23% | 209,367 | ESSER II projected in 21-22 ESSER III projected in 22-23 and 23-24 | |
| Non-Capitalized Equipment | 4400 | 40,000 | 2.40% | 40,960 | 2.23% | 41,873 | ELO projected in 21-22 ESSER III projected in 22-23 and 23-24 | |
| Non-Capitalized Equipment | 4400 | 90,830 | | 90,830 | | 90,830 | | |
| Total Books and Supplies | 4000-4999 | 782,640 | 2.12% | 799,243 | 1.98% | 815,041 | | |
| 5. Services and Other Operating | | | | | | | | |
| Subagreements for Services | 5100 | | | - | | - | | |
| Travel and Conference | 5200 | 13,779 | 2.40% | 14,110 | 2.23% | 14,424 | | |
| Dues and Memberships | 5300 | | | - | | - | | |
| Insurance | 54xx | | | - | | - | | |
| Operations | 55xx | 63,916 | 2.40% | 65,450 | 2.23% | 66,910 | | |
| Rentals, Leases, Repairs | 5600 | 10,000 | 2.40% | 10,240 | 2.23% | 10,468 | | |
| Transfers of Direct Costs | 57xx | | | - | | - | | |
| Professional/Consulting Services | 5800 | 200,000 | 2.40% | 204,800 | 2.23% | 209,367 | ESSER II projected in 21-22 ESSER III projected in 22-23 and 23-24 | |
| Professional/Consulting Services | 5800 | 90,000 | 2.40% | 92,160 | 2.23% | 94,215 | ELO projected in 21-22 ESSER III projected in 22-23 and 23-24 | |
| Professional/Consulting Services | 5800 | 115,280 | | 115,280 | | 115,280 | | |
| Professional/Consulting Services Communications | 5900 | | | - | | - | | |
| Total Services and Other Operating | 5000-5999 | 492,975 | 1.84% | 502,040 | 1.72% | 510,664 | | |
| 6. Capital Outlay | | | | | | | | |
| Land | 6100 | 10,000 | | 10,000 | | 10,000 | | |
| Buildings | 6200 | | | | | | | |
| Equipment | 6400 | | | | | | | |
| Total Capital Outlay | 6000-6999 | 10,000 | | 10,000 | | 10,000 | | |
| 7. Other Outgo (excluding Transfers of Indirect Cost obj 7100-7299, 7400-7499) | | | | | | | | |
| Debt service | 7400-7499 | 177,584 | | 177,584 | | 177,584 | | |
| Total Other Outgo - Excluding Indirect | 7100-7299, 7400-7499 | 177,584 | | 177,584 | | 177,584 | | |
| 8. Other Outgo - Transfers of Indirect Cost | | | | | | | | |
| Indirect Costs | 7310 | 17,019 | 0.00% | 17,019 | 0.00% | 17,019 | | |
| Total Other Outgo - Transfer of Indirect Cost | 7300-7399 | 17,019 | 0.00% | 17,019 | 0.00% | 17,019 | | |
| 9. Other Financing Uses | | | | | | | | |
| a. Transfers Out | 7600-7629 | | | | | | | |
| b. Other Uses | 7630-7699 | | | | | | | |
| 10. Total Expenditures and Other Financing Uses | | 2,867,919 | 2.70% | 2,945,385 | 1.83% | 2,999,305 | | |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | (956,020) | | 876,507 | | (1,263,532) | | |
| D. Fund Balance | | | | | | | | |
| Beginning Fund Balance | | 1,562,025 | | 606,005 | | 1,482,512 | | |
| Ending Fund Balance | | 606,005 | | 1,482,512 | | 218,980 | | |

OTHER ASSUMPTION DETAILS

Please provide information concerning assumptions made by the district. (i.e. furlough changes, program additions/terminations, one-time expenditures/funding)

| | |
|---|--|
| 1 | |
| 2 | Note: Salaries paid from IPI and ELO in 21-22 are projected to be expended from ESSER III in 22-23 and 23-24 |
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| Description | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 6,361,477.00 | 1.09% | 6,430,649.00 | 3.05% | 6,626,876.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 97,846.00 | 0.21% | 98,054.00 | 0.55% | 98,590.00 |
| 4. Other Local Revenues | 8600-8799 | 88,000.00 | 0.00% | 88,000.00 | 0.00% | 88,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (754,316.00) | 1.35% | (764,480.00) | 1.37% | (774,950.00) |
| 6. Total (Sum lines A1 thru A5c) | | 5,793,007.00 | 1.02% | 5,852,223.00 | 3.18% | 6,038,516.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 2,400,221.00 | | 2,447,225.00 |
| b. Step & Column Adjustment | | | | 47,004.00 | | 47,945.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 2,400,221.00 | 1.96% | 2,447,225.00 | 1.96% | 2,495,170.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 659,575.00 | | 672,540.00 |
| b. Step & Column Adjustment | | | | 12,965.00 | | 13,224.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 659,575.00 | 1.97% | 672,540.00 | 1.97% | 685,764.00 |
| 3. Employee Benefits | 3000-3999 | 1,528,494.00 | 4.71% | 1,600,425.00 | 2.88% | 1,646,488.00 |
| 4. Books and Supplies | 4000-4999 | 393,296.00 | 2.40% | 402,735.00 | 2.23% | 411,716.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 756,676.00 | 2.40% | 774,836.00 | 2.23% | 792,116.00 |
| 6. Capital Outlay | 6000-6999 | 68,000.00 | -100.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 12,440.00 | 0.00% | 12,440.00 | 0.00% | 12,440.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (26,595.00) | 0.00% | (26,595.00) | 0.00% | (26,595.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 5,792,107.00 | 1.58% | 5,883,606.00 | 2.27% | 6,017,099.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 900.00 | | (31,383.00) | | 21,417.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 3,266,957.34 | | 3,267,857.34 | | 3,236,474.34 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 3,267,857.34 | | 3,236,474.34 | | 3,257,891.34 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 3,267,857.34 | | 3,236,474.34 | | 3,257,891.34 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 3,267,857.34 | | 3,236,474.34 | | 3,257,891.34 |

| Description | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 3,267,857.34 | | 3,236,474.34 | | 3,257,891.34 |
| (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) | | 3,267,857.34 | | 3,236,474.34 | | 3,257,891.34 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |

| Description | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols, C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols, E-C/C) (D) | 2023-24 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 367,704.00 | 570.18% | 2,464,293.00 | -85.08% | 367,704.00 |
| 3. Other State Revenues | 8300-8599 | 669,014.00 | -29.41% | 472,255.00 | 0.00% | 472,255.00 |
| 4. Other Local Revenues | 8600-8799 | 120,865.00 | 0.00% | 120,865.00 | 0.00% | 120,865.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 754,316.00 | 1.35% | 764,480.00 | 1.37% | 774,950.00 |
| 6. Total (Sum lines A1 thru A5c) | | 1,911,899.00 | 99.90% | 3,821,893.00 | -54.58% | 1,735,774.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 259,999.00 | | 264,959.00 |
| b. Step & Column Adjustment | | | | 4,960.00 | | 5,059.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 259,999.00 | 1.91% | 264,959.00 | 1.91% | 270,018.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 505,857.00 | | 515,677.00 |
| b. Step & Column Adjustment | | | | 9,820.00 | | 10,016.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 505,857.00 | 1.94% | 515,677.00 | 1.94% | 525,693.00 |
| 3. Employee Benefits | 3000-3999 | 621,845.00 | 5.95% | 658,864.00 | 2.19% | 673,286.00 |
| 4. Books and Supplies | 4000-4999 | 782,640.00 | 2.12% | 799,243.00 | 1.98% | 815,041.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 492,975.00 | 1.84% | 502,040.00 | 1.72% | 510,664.00 |
| 6. Capital Outlay | 6000-6999 | 10,000.00 | 0.00% | 10,000.00 | 0.00% | 10,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 177,584.00 | 0.00% | 177,584.00 | 0.00% | 177,584.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 17,019.00 | 0.00% | 17,019.00 | 0.00% | 17,019.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 2,867,919.00 | 2.70% | 2,945,386.00 | 1.83% | 2,999,305.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (956,020.00) | | 876,507.00 | | (1,263,531.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,562,024.70 | | 606,004.70 | | 1,482,511.70 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 606,004.70 | | 1,482,511.70 | | 218,980.70 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 606,004.70 | | 1,482,511.70 | | 218,980.70 |
| 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) | | 606,004.70 | | 1,482,511.70 | | 218,980.70 |

| Description | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |

| Description | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 6,361,477.00 | 1.09% | 6,430,649.00 | 3.05% | 6,626,876.00 |
| 2. Federal Revenues | 8100-8299 | 367,704.00 | 570.18% | 2,464,293.00 | -85.08% | 367,704.00 |
| 3. Other State Revenues | 8300-8599 | 766,860.00 | -25.63% | 570,309.00 | 0.09% | 570,845.00 |
| 4. Other Local Revenues | 8600-8799 | 208,865.00 | 0.00% | 208,865.00 | 0.00% | 208,865.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 7,704,906.00 | 25.56% | 9,674,116.00 | -19.64% | 7,774,290.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | 2,660,220.00 | | 2,712,184.00 |
| a. Base Salaries | | | | 51,964.00 | | 53,004.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| 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 | 2,660,220.00 | 1.95% | 2,712,184.00 | 1.95% | 2,765,188.00 |
| 2. Classified Salaries | | | | 1,165,432.00 | | 1,188,217.00 |
| a. Base Salaries | | | | 22,785.00 | | 23,240.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| 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 | 1,165,432.00 | 1.96% | 1,188,217.00 | 1.96% | 1,211,457.00 |
| 3. Employee Benefits | 3000-3999 | 2,150,339.00 | 5.07% | 2,259,289.00 | 2.68% | 2,319,774.00 |
| 4. Books and Supplies | 4000-4999 | 1,175,936.00 | 2.21% | 1,201,978.00 | 2.06% | 1,226,757.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,249,651.00 | 2.18% | 1,276,876.00 | 2.03% | 1,302,780.00 |
| 6. Capital Outlay | 6000-6999 | 78,000.00 | -87.18% | 10,000.00 | 0.00% | 10,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 190,024.00 | 0.00% | 190,024.00 | 0.00% | 190,024.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (9,576.00) | 0.00% | (9,576.00) | 0.00% | (9,576.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 8,660,026.00 | 1.95% | 8,828,992.00 | 2.12% | 9,016,404.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (955,120.00) | | 845,124.00 | | (1,242,114.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 4,828,982.04 | | 3,873,862.04 | | 4,718,986.04 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 3,873,862.04 | | 4,718,986.04 | | 3,476,872.04 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 606,004.70 | | 1,482,511.70 | | 218,980.70 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 3,267,857.34 | | 3,236,474.34 | | 3,257,891.34 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 3,873,862.04 | | 4,718,986.04 | | 3,476,872.04 |

| Description | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 3,267,857.34 | | 3,236,474.34 | | 3,257,891.34 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 3,267,857.34 | | 3,236,474.34 | | 3,257,891.34 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 37.73% | | 36.66% | | 36.13% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds | | | | | | |
| (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | | | | | |
| | | 515.00 | | 515.00 | | 515.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 8,660,026.00 | | 8,828,992.00 | | 9,016,404.00 |
| 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) | | 8,660,026.00 | | 8,828,992.00 | | 9,016,404.00 |
| 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) | | 346,401.04 | | 353,159.68 | | 360,656.16 |
| 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) | | 346,401.04 | | 353,159.68 | | 360,656.16 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |



2021-2022 Budget Adoption

June 8th, 2021

ADA

(Average Daily Attendance)



| Description | 2020-21 Estimated Actuals | | | 2021-22 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 521.39 | 521.39 | 521.39 | 515.00 | 515.00 | 521.39 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 521.39 | 521.39 | 521.39 | 515.00 | 515.00 | 521.39 |
| 5. District Funded County Program ADA | | | | | | |
| 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] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 1.02 | 1.02 | 1.02 | 1.02 | 1.02 | 1.02 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 522.41 | 522.41 | 522.41 | 516.02 | 516.02 | 522.41 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2020-21 Estimated Actuals | | | 2021-22 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education Grant ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Adults in Correctional Facilities | | | | | | |
| 5. County Operations Grant ADA | | | | | | |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2020-21 Estimated Actuals | | | 2021-22 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | | | | | | |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | | | | | | |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



TIPTON ELEMENTARY SCHOOL DISTRICT

GENERAL FUND

Budget Adoption
As of June 8th, 2021

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 | 2020-21 Estimated Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 5,979,659.00 | 0.00 | 5,979,659.00 | 6,361,477.00 | 0.00 | 6,361,477.00 | 6.4% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 2,306,531.95 | 2,306,531.95 | 0.00 | 367,704.00 | 367,704.00 | -84.1% |
| 3) Other State Revenue | | 8300-8599 | 98,487.00 | 901,729.35 | 1,000,216.35 | 97,846.00 | 669,014.00 | 766,860.00 | -23.3% |
| 4) Other Local Revenue | | 8600-8799 | 88,000.00 | 163,048.26 | 251,048.26 | 88,000.00 | 120,865.00 | 208,865.00 | -16.6% |
| 5) TOTAL, REVENUES | | | 6,166,146.00 | 3,371,309.56 | 9,537,455.56 | 6,547,323.00 | 1,157,583.00 | 7,704,906.00 | -19.2% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,415,260.00 | 170,934.35 | 2,586,194.35 | 2,400,221.00 | 259,999.00 | 2,660,220.00 | 2.9% |
| 2) Classified Salaries | | 2000-2999 | 642,310.54 | 464,800.16 | 1,107,210.70 | 659,575.00 | 505,857.00 | 1,165,432.00 | 5.3% |
| 3) Employee Benefits | | 3000-3999 | 1,482,465.35 | 496,603.12 | 1,979,068.47 | 1,528,494.00 | 621,845.00 | 2,150,339.00 | 8.7% |
| 4) Books and Supplies | | 4000-4999 | 331,573.71 | 706,025.98 | 1,037,599.69 | 393,296.00 | 782,640.00 | 1,175,936.00 | 13.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 566,682.85 | 618,859.77 | 1,185,542.62 | 756,676.00 | 492,975.00 | 1,249,651.00 | 5.4% |
| 6) Capital Outlay | | 6000-6999 | 18,000.00 | 362,502.64 | 380,502.64 | 68,000.00 | 10,000.00 | 78,000.00 | -79.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 31,625.00 | 177,584.00 | 209,209.00 | 12,440.00 | 177,584.00 | 190,024.00 | -9.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (56,890.91) | 47,774.91 | (9,116.00) | (26,595.00) | 17,019.00 | (9,576.00) | 5.0% |
| 9) TOTAL, EXPENDITURES | | | 5,431,026.54 | 3,045,184.93 | 8,476,211.47 | 5,792,107.00 | 2,867,919.00 | 8,660,026.00 | 2.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9) | | | | | | | | | |
| | | | 735,119.46 | 326,124.63 | 1,061,244.09 | 755,216.00 | (1,710,336.00) | (955,120.00) | -190.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (694,952.60) | 694,952.60 | 0.00 | (754,316.00) | 754,316.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (694,952.60) | 694,952.60 | 0.00 | (754,316.00) | 754,316.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | | | 2021-22 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) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 40,166.86 | 1,021,077.23 | 1,061,244.09 | 900.00 | (956,020.00) | (955,120.00) | -190.0% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,226,790.48 | 540,947.47 | 3,767,737.95 | 3,266,957.34 | 1,562,024.70 | 4,828,982.04 | 28.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,226,790.48 | 540,947.47 | 3,767,737.95 | 3,266,957.34 | 1,562,024.70 | 4,828,982.04 | 28.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,226,790.48 | 540,947.47 | 3,767,737.95 | 3,266,957.34 | 1,562,024.70 | 4,828,982.04 | 28.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,266,957.34 | 1,562,024.70 | 4,828,982.04 | 3,267,857.34 | 606,004.70 | 3,873,862.04 | -19.8% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 1,562,024.70 | 1,562,024.70 | 0.00 | 606,004.70 | 606,004.70 | -61.2% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 3,264,457.34 | 0.00 | 3,264,457.34 | 3,267,857.34 | 0.00 | 3,267,857.34 | 0.1% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | | | 2021-22 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) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 0.00 | 0.00 | 0.00 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | 0.00 | 0.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 0.00 | 0.00 | 0.00 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | 0.00 | 0.00 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | 0.00 | 0.00 | | | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | | | 2021-22 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) | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 4,248,386.00 | 0.00 | 4,248,386.00 | 4,630,272.00 | 0.00 | 4,630,272.00 | 9.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 988,572.00 | 0.00 | 988,572.00 | 988,504.00 | 0.00 | 988,504.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 752,701.00 | 0.00 | 752,701.00 | 752,701.00 | 0.00 | 752,701.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 5,989,659.00 | 0.00 | 5,989,659.00 | 6,371,477.00 | 0.00 | 6,371,477.00 | 6.4% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (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% |
| TOTAL, LCFF SOURCES | | | 5,979,659.00 | 0.00 | 5,979,659.00 | 6,361,477.00 | 0.00 | 6,361,477.00 | 6.4% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 463,448.87 | 463,448.87 | | 273,298.00 | 273,298.00 | -41.0% |
| 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 | | 69,713.57 | 69,713.57 | | 34,204.00 | 34,204.00 | -50.9% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 9,069.49 | 9,069.49 | | 3,874.00 | 3,874.00 | -57.3% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | | | 2021-22 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 | | 39,903.31 | 39,903.31 | | 37,752.00 | 37,752.00 | -5.4% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 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, 5630 | 8290 | | 40,246.71 | 40,246.71 | | 18,576.00 | 18,576.00 | -53.8% |
| Other NCLB / Every Student Succeeds Act | | 8290 | | | | | | | |
| 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 | 1,684,150.00 | 1,684,150.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 2,306,531.95 | 2,306,531.95 | 0.00 | 367,704.00 | 367,704.00 | -84.1% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 16,778.00 | 0.00 | 16,778.00 | 17,096.00 | 0.00 | 17,096.00 | 1.9% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 78,209.00 | 25,548.00 | 103,757.00 | 77,250.00 | 25,235.00 | 102,485.00 | -1.2% |
| 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 | | 183,420.49 | 183,420.49 | | 183,500.00 | 183,500.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 3,500.00 | 692,760.86 | 696,260.86 | 3,500.00 | 460,279.00 | 463,779.00 | -33.4% |
| TOTAL, OTHER STATE REVENUE | | | 98,487.00 | 901,729.35 | 1,000,216.35 | 97,846.00 | 669,014.00 | 766,860.00 | -23.3% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|---------------------|---------------------------|---------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 227.00 | 227.00 | 0.00 | 227.00 | 227.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 67,000.00 | 702.86 | 67,702.86 | 67,000.00 | 0.00 | 67,000.00 | -1.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 11,500.00 | 11,500.00 | 0.00 | 11,500.00 | 11,500.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 21,000.00 | 150,618.40 | 171,618.40 | 21,000.00 | 109,138.00 | 130,138.00 | -24.2% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 88,000.00 | 163,048.26 | 251,048.26 | 88,000.00 | 120,865.00 | 208,865.00 | -16.8% |
| TOTAL, REVENUES | | | 6,166,146.00 | 3,371,309.56 | 9,537,455.56 | 6,547,323.00 | 1,157,583.00 | 7,704,906.00 | -19.2% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | | | 2021-22 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) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 2,164,484.00 | 147,179.00 | 2,311,663.00 | 2,144,721.00 | 232,310.00 | 2,377,031.00 | 2.8% |
| 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 | 4,819.00 | 141,819.00 | 137,000.00 | 4,819.00 | 141,819.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 113,776.00 | 18,936.35 | 132,712.35 | 118,500.00 | 22,870.00 | 141,370.00 | 6.5% |
| TOTAL, CERTIFICATED SALARIES | | | 2,415,260.00 | 170,934.35 | 2,586,194.35 | 2,400,221.00 | 259,999.00 | 2,660,220.00 | 2.9% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 132,120.00 | 265,394.00 | 397,514.00 | 140,696.00 | 305,928.00 | 446,624.00 | 12.4% |
| Classified Support Salaries | | 2200 | 271,106.54 | 134,780.16 | 405,886.70 | 276,879.00 | 132,645.00 | 409,524.00 | 0.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 126,390.00 | 19,000.00 | 145,390.00 | 127,000.00 | 20,100.00 | 147,100.00 | 1.2% |
| Clerical, Technical and Office Salaries | | 2400 | 112,194.00 | 1,184.00 | 113,378.00 | 114,500.00 | 1,184.00 | 115,684.00 | 2.0% |
| Other Classified Salaries | | 2900 | 500.00 | 44,542.00 | 45,042.00 | 500.00 | 46,000.00 | 46,500.00 | 3.2% |
| TOTAL, CLASSIFIED SALARIES | | | 642,310.54 | 464,900.16 | 1,107,210.70 | 659,575.00 | 505,857.00 | 1,165,432.00 | 5.3% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 392,001.00 | 245,027.48 | 637,028.48 | 406,297.00 | 305,935.00 | 712,232.00 | 11.8% |
| PERS | | 3201-3202 | 139,390.49 | 90,900.96 | 230,291.45 | 151,511.00 | 101,207.00 | 252,718.00 | 9.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 86,262.57 | 37,959.43 | 124,222.00 | 92,817.00 | 42,649.00 | 135,466.00 | 9.1% |
| Health and Welfare Benefits | | 3401-3402 | 718,265.00 | 94,486.90 | 812,753.90 | 704,052.00 | 130,182.00 | 834,234.00 | 2.6% |
| Unemployment Insurance | | 3501-3502 | 1,621.83 | 1,201.75 | 2,823.58 | 37,804.00 | 9,511.00 | 47,315.00 | 1575.7% |
| Workers' Compensation | | 3601-3602 | 115,700.39 | 23,401.04 | 139,101.43 | 108,230.00 | 27,115.00 | 135,345.00 | -2.7% |
| OPEB, Allocated | | 3701-3702 | 12,720.62 | 1,772.56 | 14,493.18 | 12,005.00 | 2,927.00 | 14,932.00 | 3.0% |
| OPEB, Active Employees | | 3751-3752 | 16,503.45 | 1,851.00 | 18,354.45 | 15,778.00 | 2,319.00 | 18,097.00 | -1.4% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,482,465.35 | 496,603.12 | 1,979,068.47 | 1,528,494.00 | 621,845.00 | 2,150,339.00 | 8.7% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 10,000.00 | 10,000.00 | 111,000.00 | 10,000.00 | 121,000.00 | 1110.0% |
| Books and Other Reference Materials | | 4200 | 22,056.71 | 10,000.00 | 32,056.71 | 0.00 | 10,000.00 | 10,000.00 | -68.8% |
| Materials and Supplies | | 4300 | 153,083.00 | 496,349.14 | 649,432.14 | 230,796.00 | 424,313.00 | 655,109.00 | 0.9% |
| Noncapitalized Equipment | | 4400 | 154,934.00 | 182,179.84 | 337,113.84 | 50,000.00 | 330,830.00 | 380,830.00 | 13.0% |
| Food | | 4700 | 1,500.00 | 7,497.00 | 8,997.00 | 1,500.00 | 7,497.00 | 8,997.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 331,573.71 | 706,025.98 | 1,037,599.69 | 393,296.00 | 782,640.00 | 1,175,936.00 | 13.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 7,700.00 | 58,399.26 | 66,099.26 | 7,700.00 | 13,779.00 | 21,479.00 | -67.5% |
| Dues and Memberships | | 5300 | 21,800.00 | 0.00 | 21,800.00 | 11,800.00 | 0.00 | 11,800.00 | -45.9% |
| Insurance | | 5400 - 5450 | 46,400.00 | 0.00 | 46,400.00 | 48,400.00 | 0.00 | 48,400.00 | 4.3% |
| Operations and Housekeeping Services | | 5500 | 45,000.00 | 63,916.00 | 108,916.00 | 45,000.00 | 63,916.00 | 108,916.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 78,500.00 | 10,000.00 | 88,500.00 | 78,500.00 | 10,000.00 | 88,500.00 | 0.0% |
| 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 | 342,282.85 | 433,218.18 | 775,501.03 | 540,276.00 | 405,280.00 | 945,556.00 | 21.9% |
| Communications | | 5900 | 25,000.00 | 53,326.33 | 78,326.33 | 25,000.00 | 0.00 | 25,000.00 | -68.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 566,682.85 | 618,859.77 | 1,185,542.62 | 756,676.00 | 492,975.00 | 1,249,651.00 | 5.4% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | | | 2021-22 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) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 8,935.00 | 8,935.00 | 0.00 | 10,000.00 | 10,000.00 | 11.9% |
| 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 | 18,000.00 | 353,567.64 | 371,567.64 | 68,000.00 | 0.00 | 68,000.00 | -81.7% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 18,000.00 | 362,502.64 | 380,502.64 | 68,000.00 | 10,000.00 | 78,000.00 | -79.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 31,625.00 | 0.00 | 31,625.00 | 12,440.00 | 0.00 | 12,440.00 | -60.7% |
| 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 | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 59,518.00 | 59,518.00 | 0.00 | 59,518.00 | 59,518.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 118,066.00 | 118,066.00 | 0.00 | 118,066.00 | 118,066.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 31,625.00 | 177,584.00 | 209,209.00 | 12,440.00 | 177,584.00 | 190,024.00 | -9.2% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (47,774.91) | 47,774.91 | 0.00 | (17,019.00) | 17,019.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (9,116.00) | 0.00 | (9,116.00) | (9,576.00) | 0.00 | (9,576.00) | 5.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (56,890.91) | 47,774.91 | (9,116.00) | (26,595.00) | 17,019.00 | (9,576.00) | 5.0% |
| TOTAL, EXPENDITURES | | | 5,431,026.54 | 3,045,184.93 | 8,476,211.47 | 5,792,107.00 | 2,867,919.00 | 8,660,026.00 | 2.2% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | | | 2021-22 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) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (694,952.60) | 694,952.60 | 0.00 | (754,316.00) | 754,316.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (694,952.60) | 694,952.60 | 0.00 | (754,316.00) | 754,316.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | | |
| (a - b + c - d + e) | | | (694,952.60) | 694,952.60 | 0.00 | (754,316.00) | 754,316.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 5,979,659.00 | 0.00 | 5,979,659.00 | 6,361,477.00 | 0.00 | 6,361,477.00 | 6.4% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 2,306,531.95 | 2,306,531.95 | 0.00 | 367,704.00 | 367,704.00 | -84.1% |
| 3) Other State Revenue | | 8300-8599 | 98,487.00 | 901,729.35 | 1,000,216.35 | 97,848.00 | 669,014.00 | 766,860.00 | -23.3% |
| 4) Other Local Revenue | | 8600-8799 | 88,000.00 | 163,048.26 | 251,048.26 | 88,000.00 | 120,865.00 | 208,865.00 | -16.8% |
| 5) TOTAL, REVENUES | | | 6,166,146.00 | 3,371,309.56 | 9,537,455.56 | 6,547,323.00 | 1,157,583.00 | 7,704,906.00 | -19.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 3,610,736.16 | 1,657,855.72 | 5,268,591.88 | 3,825,026.00 | 2,012,812.00 | 5,837,838.00 | 10.8% |
| 2) Instruction - Related Services | 2000-2999 | | 511,232.00 | 71,631.37 | 582,863.37 | 666,715.00 | 74,764.00 | 741,479.00 | 27.2% |
| 3) Pupil Services | 3000-3999 | | 320,416.29 | 38,528.04 | 358,944.33 | 296,563.00 | 49,385.00 | 345,948.00 | -3.6% |
| 4) Ancillary Services | 4000-4999 | | 532.00 | 0.00 | 532.00 | 690.00 | 0.00 | 690.00 | 29.7% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 580,202.09 | 61,584.00 | 641,786.09 | 621,375.00 | 30,714.00 | 652,089.00 | 1.6% |
| 8) Plant Services | 8000-8999 | | 376,283.00 | 1,038,001.80 | 1,414,284.80 | 369,298.00 | 522,660.00 | 891,958.00 | -36.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 31,625.00 | 177,584.00 | 209,209.00 | 12,440.00 | 177,584.00 | 190,024.00 | -9.2% |
| 10) TOTAL, EXPENDITURES | | | 5,431,026.54 | 3,045,184.93 | 8,476,211.47 | 5,792,107.00 | 2,867,919.00 | 8,660,026.00 | 2.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10) | | | 735,119.46 | 326,124.63 | 1,061,244.09 | 755,216.00 | (1,710,336.00) | (955,120.00) | -190.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (694,952.60) | 694,952.60 | 0.00 | (754,316.00) | 754,316.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (694,952.60) | 694,952.60 | 0.00 | (754,316.00) | 754,316.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | | | 2021-22 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) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 40,166.86 | 1,021,077.23 | 1,061,244.09 | 900.00 | (956,020.00) | (955,120.00) | -190.0% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,226,790.48 | 540,947.47 | 3,767,737.95 | 3,266,957.34 | 1,562,024.70 | 4,828,982.04 | 28.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,226,790.48 | 540,947.47 | 3,767,737.95 | 3,266,957.34 | 1,562,024.70 | 4,828,982.04 | 28.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,226,790.48 | 540,947.47 | 3,767,737.95 | 3,266,957.34 | 1,562,024.70 | 4,828,982.04 | 28.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,266,957.34 | 1,562,024.70 | 4,828,982.04 | 3,267,857.34 | 606,004.70 | 3,873,862.04 | -19.8% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 1,562,024.70 | 1,562,024.70 | 0.00 | 606,004.70 | 606,004.70 | -61.2% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 3,264,457.34 | 0.00 | 3,264,457.34 | 3,267,857.34 | 0.00 | 3,267,857.34 | 0.1% |

| Resource | Description | 2020-21 Estimated Actuals | 2021-22 Budget |
|---------------------------|---|--------------------------------------|---------------------------|
| 3212 | Elementary and Secondary School Relief II (ESSER II) Fund | 600,000.00 | 0.00 |
| 5640 | Medi-Cal Billing Option | 10,309.02 | 8,984.02 |
| 6230 | California Clean Energy Jobs Act | 10,153.20 | 10,153.20 |
| 6300 | Lottery: Instructional Materials | 91,315.40 | 96,550.40 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 318,713.00 | 0.00 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta | 41,444.00 | 0.00 |
| 9010 | Other Restricted Local | 490,090.08 | 490,317.08 |
| Total, Restricted Balance | | <u>1,562,024.70</u> | <u>606,004.70</u> |



TIPTON ELEMENTARY SCHOOL DISTRICT

CAFETERIA FUND

2021-2022 Budget Adoption

June 8th, 2021

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.



TIPTON ELEMENTARY SCHOOL DISTRICT

DEFERRED MAINTENANCE FUND

2021-2021 Budget Adoption
June 8th, 2021

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 | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 395,000.00 | 395,000.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 74,738.51 | 35,000.00 | -53.2% |
| 4) Other Local Revenue | | 8600-8799 | 12,000.00 | 12,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 481,738.51 | 442,000.00 | -8.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 156,551.00 | 166,000.00 | 6.0% |
| 3) Employee Benefits | | 3000-3999 | 74,094.00 | 83,718.00 | 13.0% |
| 4) Books and Supplies | | 4000-4999 | 264,738.51 | 170,000.00 | -35.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 32,000.00 | 32,000.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 9,116.00 | 9,576.00 | 5.0% |
| 9) TOTAL, EXPENDITURES | | | 536,499.51 | 461,294.00 | -14.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (54,761.00) | (19,294.00) | -64.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (54,761.00) | (19,294.00) | -64.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 363,787.41 | 309,026.41 | -15.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 363,787.41 | 309,026.41 | -15.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 363,787.41 | 309,026.41 | -15.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 309,026.41 | 289,732.41 | -6.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 309,026.41 | 289,732.41 | -6.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 395,000.00 | 395,000.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 395,000.00 | 395,000.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 74,738.51 | 35,000.00 | -53.2% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 74,738.51 | 35,000.00 | -53.2% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 2,000.00 | 2,000.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 5,000.00 | 5,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 5,000.00 | 5,000.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 12,000.00 | 12,000.00 | 0.0% |
| TOTAL, REVENUES | | | 481,738.51 | 442,000.00 | -8.2% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 111,000.00 | 119,000.00 | 7.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 45,551.00 | 47,000.00 | 3.2% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 156,551.00 | 166,000.00 | 6.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 31,376.00 | 38,050.00 | 21.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 11,900.00 | 12,710.00 | 6.8% |
| Health and Welfare Benefits | | 3401-3402 | 24,000.00 | 24,000.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 77.00 | 2,045.00 | 2555.8% |
| Workers' Compensation | | 3601-3602 | 5,750.00 | 5,850.00 | 1.7% |
| OPEB, Allocated | | 3701-3702 | 578.00 | 650.00 | 12.5% |
| OPEB, Active Employees | | 3751-3752 | 413.00 | 413.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 74,094.00 | 83,718.00 | 13.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 35,000.00 | 25,000.00 | -28.6% |
| Noncapitalized Equipment | | 4400 | 5,000.00 | 5,000.00 | 0.0% |
| Food | | 4700 | 224,738.51 | 140,000.00 | -37.7% |
| TOTAL, BOOKS AND SUPPLIES | | | 264,738.51 | 170,000.00 | -35.8% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 500.00 | 500.00 | 0.0% |
| Dues and Memberships | | 5300 | 500.00 | 500.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 15,000.00 | 15,000.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 500.00 | 500.00 | 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 | 15,500.00 | 15,500.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 32,000.00 | 32,000.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 9,116.00 | 9,576.00 | 5.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 9,116.00 | 9,576.00 | 5.0% |
| TOTAL, EXPENDITURES | | | 536,499.51 | 461,294.00 | -14.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 395,000.00 | 395,000.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 74,738.51 | 35,000.00 | -53.2% |
| 4) Other Local Revenue | | 8600-8799 | 12,000.00 | 12,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 481,738.51 | 442,000.00 | -8.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 507,383.51 | 431,718.00 | -14.9% |
| 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 | | 9,116.00 | 9,576.00 | 5.0% |
| 8) Plant Services | 8000-8999 | | 20,000.00 | 20,000.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 536,499.51 | 461,294.00 | -14.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (54,761.00) | (19,294.00) | -64.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (54,761.00) | (19,294.00) | -64.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 363,787.41 | 309,026.41 | -15.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 363,787.41 | 309,026.41 | -15.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 363,787.41 | 309,026.41 | -15.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 309,026.41 | 289,732.41 | -6.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 309,026.41 | 289,732.41 | -6.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Estimated Actuals | 2021-22 Budget |
|---------------------------|--|--------------------------------------|---------------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 309,026.41 | 289,732.41 |
| Total, Restricted Balance | | <u>309,026.41</u> | <u>289,732.41</u> |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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 | 1,100.00 | 1,100.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 11,100.00 | 11,100.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 8,500.00 | 8,500.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 12,500.00 | 2,600.00 | -79.2% |
| 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 | | | 21,000.00 | 11,100.00 | -47.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (9,900.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (9,900.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 63,928.51 | 54,028.51 | -15.5% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 63,928.51 | 54,028.51 | -15.5% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 63,928.51 | 54,028.51 | -15.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 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 | 54,028.51 | 54,028.51 | 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 | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| 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% |
| TOTAL, LCFF SOURCES | | | 10,000.00 | 10,000.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,100.00 | 1,100.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,100.00 | 1,100.00 | 0.0% |
| TOTAL, REVENUES | | | 11,100.00 | 11,100.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 8,500.00 | 8,500.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 8,500.00 | 8,500.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 11,000.00 | 1,100.00 | -90.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,500.00 | 1,500.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 12,500.00 | 2,600.00 | -79.2% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 21,000.00 | 11,100.00 | -47.1% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | | | | |
| | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | | | | |
| | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | | | | |
| | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | | | | |
| | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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 | 1,100.00 | 1,100.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 11,100.00 | 11,100.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 21,000.00 | 11,100.00 | -47.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 21,000.00 | 11,100.00 | -47.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (9,900.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (9,900.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 63,928.51 | 54,028.51 | -15.5% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 63,928.51 | 54,028.51 | -15.5% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 63,928.51 | 54,028.51 | -15.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 54,028.51 | 54,028.51 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | | | | |
| | | 9780 | 54,028.51 | 54,028.51 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Estimated Actuals | 2021-22 Budget |
|-----------------|---------------------------|--------------------------------------|---------------------------|
| | Total, Restricted Balance | 0.00 | 0.00 |



TIPTON ELEMENTARY SCHOOL DISTRICT

BUILDING FUND

2021-2022 Budget Adoption
June 8th, 2021

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 | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 10.00 | 10.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 10.00 | 10.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 10.00 | 10.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 10.00 | 10.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 594.54 | 604.54 | 1.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 594.54 | 604.54 | 1.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 594.54 | 604.54 | 1.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 604.54 | 614.54 | 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 | | | 604.54 | 614.54 | 1.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 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 | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | | | | |
| | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | | | | |
| | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | | | | |
| | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | | | | |
| | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | | | | |
| | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | | | | |
| | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | |
| | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | | | | |
| | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | | | | |
| | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | |
| | | 8660 | 10.00 | 10.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | | | | |
| | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | | | | |
| | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 10.00 | 10.00 | 0.0% |
| TOTAL, REVENUES | | | 10.00 | 10.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.0% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 10.00 | 10.00 | 0.0% |
| 5) TOTAL REVENUES | | | 10.00 | 10.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 10.00 | 10.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 10.00 | 10.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 594.54 | 604.54 | 1.7% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 594.54 | 604.54 | 1.7% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 594.54 | 604.54 | 1.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 604.54 | 614.54 | 1.7% |
| c) Committed | | | | | |
| | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Estimated Actuals | 2021-22 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 604.54 | 614.54 |
| Total, Restricted Balance | | 604.54 | 614.54 |



TIPTON ELEMENTARY SCHOOL DISTRICT

CAPITAL FACILITIES FUND

2021-2022 Budget Adoption

June 8th, 2021

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 | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 23,200.00 | 23,200.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 23,200.00 | 23,200.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,000.00 | 5,000.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 5,000.00 | 5,000.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 18,200.00 | 18,200.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 18,200.00 | 18,200.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,184.22 | 26,384.22 | 222.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,184.22 | 26,384.22 | 222.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,184.22 | 26,384.22 | 222.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 26,384.22 | 44,584.22 | 69.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 26,384.22 | 44,584.22 | 69.0% |
| 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 | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | | | | |
| | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | | | | |
| | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | |
| | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | | | | |
| | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 200.00 | 200.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 23,000.00 | 23,000.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 23,200.00 | 23,200.00 | 0.0% |
| TOTAL, REVENUES | | | 23,200.00 | 23,200.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,000.00 | 5,000.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,000.00 | 5,000.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 5,000.00 | 5,000.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 23,200.00 | 23,200.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 23,200.00 | 23,200.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 5,000.00 | 5,000.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 5,000.00 | 5,000.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 18,200.00 | 18,200.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 18,200.00 | 18,200.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,184.22 | 26,384.22 | 222.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,184.22 | 26,384.22 | 222.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,184.22 | 26,384.22 | 222.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 26,384.22 | 44,584.22 | 69.0% |
| 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 | | | 26,384.22 | 44,584.22 | 69.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Estimated Actuals | 2021-22 Budget |
|----------------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 26,384.22 | 44,584.22 |
| Total, Restricted Balance | | 26,384.22 | 44,584.22 |



TIPTON ELEMENTARY SCHOOL DISTRICT

COUNTY SCHOOL FACILITIES FUND

2021-2022 Budget Adoption

June 8th, 2021

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 | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 349,334.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,505.00 | 5,505.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 354,839.00 | 5,505.00 | -98.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 349,334.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 349,334.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,505.00 | 5,505.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 5,505.00 | 5,505.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 782.06 | 6,287.06 | 703.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 782.06 | 6,287.06 | 703.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 782.06 | 6,287.06 | 703.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 6,287.06 | 11,792.06 | 87.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 349,334.00 | 0.00 | -100.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 349,334.00 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 5,505.00 | 5,505.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,505.00 | 5,505.00 | 0.0% |
| TOTAL, REVENUES | | | 354,839.00 | 5,505.00 | -98.4% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 349,334.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 349,334.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 349,334.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| 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% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 349,334.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,505.00 | 5,505.00 | 0.0% |
| 5) TOTAL REVENUES | | | 354,839.00 | 5,505.00 | -98.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 349,334.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 349,334.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 5,505.00 | 5,505.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 5,505.00 | 5,505.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 782.06 | 6,287.06 | 703.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 782.06 | 6,287.06 | 703.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 782.06 | 6,287.06 | 703.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,287.06 | 11,792.06 | 87.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 6,287.06 | 11,792.06 | 87.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 | | 2021-22 |
|---------------------------|----------------------------------|------------------|----------------|----------------|
| | | Estimated | Actuals | Budget |
| 7710 | State School Facilities Projects | 6,287.06 | | 11,792.06 |
| Total, Restricted Balance | | 6,287.06 | | 11,792.06 |



TIPTON ELEMENTARY SCHOOL DISTRICT

BOND INTEREST AND REDEMPTION FUND

2021-2022 Budget Adoption
June 8th, 2021

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 | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 103,572.62 | 100,650.00 | -2.8% |
| 5) TOTAL, REVENUES | | | 103,572.62 | 100,650.00 | -2.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | |
| | | | 2,922.62 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,922.62 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 341,255.86 | 344,178.48 | 0.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 341,255.86 | 344,178.48 | 0.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 341,255.86 | 344,178.48 | 0.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 344,178.48 | 344,178.48 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 344,178.48 | 344,178.48 | 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 | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll | | 8611 | 100,650.00 | 100,650.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,922.62 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 103,572.62 | 100,650.00 | -2.8% |
| TOTAL, REVENUES | | | 103,572.62 | 100,650.00 | -2.8% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| 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 | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 103,572.62 | 100,650.00 | -2.8% |
| 5) TOTAL, REVENUES | | | 103,572.62 | 100,650.00 | -2.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 100,650.00 | 100,650.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 100,650.00 | 100,650.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 2,922.62 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Function

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,922.62 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 341,255.86 | 344,178.48 | 0.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 341,255.86 | 344,178.48 | 0.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 341,255.86 | 344,178.48 | 0.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 344,178.48 | 344,178.48 | 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 | | | 344,178.48 | 344,178.48 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Estimated Actuals | 2021-22 Budget |
|----------------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 344,178.48 | 344,178.48 |
| Total, Restricted Balance | | 344,178.48 | 344,178.48 |



TIPTON ELEMENTARY SCHOOL DISTRICT

2021-2022 Budget Adoption
June 8th, 2021

**SUPPLEMENTAL
FORMS**

CEA – Current Expense Formula

ESMŌE - Every Student Succeeds Act MOE

IDR – Indirect Cost Rate

L – Lottery

SIAA/SIAB – Summary of Inter-fund Activities

C&S – Criteria and Standards

Cash Flow

Other forms as needed

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|---|----------------------------|---------|-----------------------------|---------|--|------------|--|---|--------------|---|------------|
| 1000 - Certificated Salaries | 2,586,194.35 | 301 | 0.00 | 303 | 2,586,194.35 | 305 | 6,000.00 | | 307 | 2,580,194.35 | 309 |
| 2000 - Classified Salaries | 1,107,210.70 | 311 | 0.00 | 313 | 1,107,210.70 | 315 | 190,841.00 | | 317 | 916,369.70 | 319 |
| 3000 - Employee Benefits | 1,979,068.47 | 321 | 14,493.18 | 323 | 1,964,575.29 | 325 | 99,276.00 | | 327 | 1,865,299.29 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 1,037,599.69 | 331 | 76,713.29 | 333 | 960,886.40 | 335 | 128,863.33 | | 337 | 832,023.07 | 339 |
| 5000 - Services . . . & 7300 - Indirect Costs | 1,176,426.62 | 341 | 43,065.00 | 343 | 1,133,361.62 | 345 | 27,462.05 | | 347 | 1,105,899.57 | 349 |
| TOTAL | | | | | 7,752,228.36 | 365 | | | TOTAL | 7,299,785.98 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | EDP No. |
|--|--|-------------|---------|
| 1. Teacher Salaries as Per EC 41011 | | 1100 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | | 2100 | 380 |
| 3. STRS | | 3101 & 3102 | 382 |
| 4. PERS | | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | | 3401 & 3402 | 385 |
| 7. Unemployment Insurance | | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance | | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372) | | 3751 & 3752 | 393 |
| 10. Other Benefits (EC 22310) | | 3901 & 3902 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | | | 53.15% |
| 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) | 53.15% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 6.85% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) | 7,299,785.98 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 500,035.34 |

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

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|------------|--|---|--------------|---|------------|
| 1000 - Certificated Salaries | 2,660,220.00 | 301 | 0.00 | 303 | 2,660,220.00 | 305 | 6,000.00 | | 307 | 2,654,220.00 | 309 |
| 2000 - Classified Salaries | 1,165,432.00 | 311 | 0.00 | 313 | 1,165,432.00 | 315 | 224,550.00 | | 317 | 940,882.00 | 319 |
| 3000 - Employee Benefits | 2,150,339.00 | 321 | 14,932.00 | 323 | 2,135,407.00 | 325 | 108,239.00 | | 327 | 2,027,168.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 1,175,936.00 | 331 | 110,997.00 | 333 | 1,064,939.00 | 335 | 108,000.00 | | 337 | 956,939.00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 1,240,075.00 | 341 | 50,000.00 | 343 | 1,190,075.00 | 345 | 31,209.00 | | 347 | 1,158,866.00 | 349 |
| TOTAL | | | | | 8,216,073.00 | 365 | | | TOTAL | 7,738,075.00 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | EDP No. |
|---|--|-------------|---------|
| 1. Teacher Salaries as Per EC 41011. | | 1100 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | | 2100 | 380 |
| 3. STRS. | | 3101 & 3102 | 382 |
| 4. PERS. | | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | | 3401 & 3402 | 385 |
| 7. Unemployment Insurance. | | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance. | | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372). | | 3751 & 3752 | 393 |
| 10. Other Benefits (EC 22310). | | 3901 & 3902 | 396 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | | 53.10% |
| 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) | 53.10% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 6.90% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 7,738,075.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 533,927.18 |

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

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2020-21 Expenditures |
|--|---|---------------------------------------|---|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 8,476,211.47 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 1,647,221.44 |
| 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 | 68,935.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 177,584.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| 6. All Other Financing Uses | All | 9100 9200 | 7699 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 246,519.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 54,761.00 |
| 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) | | | | 6,637,232.03 |

| Section II - Expenditures Per ADA | | 2020-21 Annual ADA/ Exps. Per ADA |
|--|--------------|--|
| 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) | | 12,705.02 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | |
| | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 6,160,847.02 | 11,793.13 |
| 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) | 6,160,847.02 | 11,793.13 |
| B. Required effort (Line A.2 times 90%) | 5,544,762.32 | 10,613.82 |
| C. Current year expenditures (Line I.E and Line II.B) | 6,637,232.03 | 12,705.02 |
| 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 2022-23 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

| SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1) | | |
|--|---------------------------|-----------------------------|
| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 167,826.00
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,490,154.34

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) 3.06%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

| | |
|---|------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 283,261.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 0.00 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 0.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 28,785.95 |
| 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) | 312,046.95 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 40,754.69 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 352,801.64 |

B. Base Costs

| | |
|---|--------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 5,268,591.88 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 572,863.37 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 349,947.33 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 532.00 |
| 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) | 333,144.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 31,000.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 3,497.09 |
| 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) | 911,931.21 |
| 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) | 302,645.00 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 7,774,151.88 |

**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) 4.01%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19) 4.54%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

| | |
|--|-----------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>312,046.95</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>(106,480.24)</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.12%) times Part III, Line B19); zero if negative | <u>40,754.69</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.12%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.66%) times Part III, Line B19); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>40,754.69</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>40,754.69</u> |

Approved indirect cost rate: 2.12%
Highest rate used in any program: 6.66%

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

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 453,623.87 | 9,825.00 | 2.17% |
| 01 | 3210 | 192,475.01 | 4,080.47 | 2.12% |
| 01 | 3212 | 292,570.00 | 19,475.00 | 6.66% |
| 01 | 3215 | 11,711.71 | 248.29 | 2.12% |
| 01 | 4035 | 47,996.57 | 710.00 | 1.48% |
| 01 | 4201 | 8,889.49 | 180.00 | 2.02% |
| 01 | 4203 | 46,985.31 | 798.00 | 1.70% |
| 01 | 6010 | 178,537.49 | 4,883.00 | 2.73% |
| 01 | 7388 | 8,445.84 | 179.05 | 2.12% |
| 01 | 7420 | 50,334.90 | 1,067.10 | 2.12% |
| 01 | 8150 | 300,671.00 | 6,329.00 | 2.10% |
| 13 | 5310 | 487,645.00 | 9,116.00 | 1.87% |

July 1 Budget
2020-21 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|--|--|------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 433,428.65 | | 85,767.40 | 519,196.05 |
| 2. State Lottery Revenue | 8560 | 78,209.00 | | 25,548.00 | 103,757.00 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 511,637.65 | 0.00 | 111,315.40 | 622,953.05 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 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 | 30,000.00 | | 20,000.00 | 50,000.00 |
| 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) | | 30,000.00 | 0.00 | 20,000.00 | 50,000.00 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | | | | | |
| | 979Z | 481,637.65 | 0.00 | 91,315.40 | 572,953.05 |
| D. COMMENTS: | | | | | |

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.

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | (9,116.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| 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 | 9,116.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| 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 |

July 1 Budget
2020-21 Estimated 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 |
| TOTALS | 0.00 | 0.00 | 9,116.00 | (9,116.00) | 0.00 | 0.00 | 0.00 | 0.00 |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | (9,576.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 9,576.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

July 1 Budget
2021-22 Budget
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 | | | | | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 0.00 | 0.00 | 9,576.00 | (9,576.00) | 0.00 | 0.00 | | |

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

| Fiscal Year | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|---|---|---|------------|
| Third Prior Year (2018-19) | | | | |
| District Regular | 554 | 555 | | |
| Charter School | | | | |
| Total ADA | 554 | 555 | N/A | Met |
| Second Prior Year (2019-20) | | | | |
| District Regular | 525 | 525 | | |
| Charter School | | | | |
| Total ADA | 525 | 525 | 0.0% | Met |
| First Prior Year (2020-21) | | | | |
| District Regular | 521 | 521 | | |
| Charter School | | 0 | | |
| Total ADA | 521 | 521 | 0.0% | Met |
| Budget Year (2021-22) | | | | |
| District Regular | 521 | | | |
| Charter School | 0 | | | |
| Total ADA | 521 | | | |

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|--------|----------------------------|--|----------------|
| Third Prior Year (2018-19) | | | | |
| District Regular | | 584 | | |
| Charter School | | | | |
| Total Enrollment | | 584 | 6.0% | Not Met |
| Second Prior Year (2019-20) | | | | |
| District Regular | | 545 | | |
| Charter School | | | | |
| Total Enrollment | | 545 | 0.6% | Met |
| First Prior Year (2020-21) | | | | |
| District Regular | | 542 | | |
| Charter School | | | | |
| Total Enrollment | | 542 | 2.4% | Not Met |
| Budget Year (2021-22) | | | | |
| District Regular | | 527 | | |
| Charter School | | | | |
| Total Enrollment | | 527 | | |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

In 2020-21 enrollment decrease due to the students unable to return to school for in-person instruction.

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

Explanation:
(required if NOT met)

In 18-19 the district experienced an unexpected decrease in enrollment. In 2020-21 enrollment decrease was due to the students unable to return to school for in-person instruction.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|--|---|--|--|
| Third Prior Year (2018-19) | | | |
| District Regular | 525 | 549 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 525 | 549 | 95.6% |
| Second Prior Year (2019-20) | | | |
| District Regular | 521 | 542 | |
| Charter School | | | |
| Total ADA/Enrollment | 521 | 542 | 96.1% |
| First Prior Year (2020-21) | | | |
| District Regular | 521 | 529 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 521 | 529 | 98.5% |
| Historical Average Ratio: | | | 96.7% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 97.2% |

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines A4 and C4) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|--|--|----------------------------|----------------|
| Budget Year (2021-22) | | | | |
| District Regular | 515 | 527 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 515 | 527 | 97.7% | Not Met |
| 1st Subsequent Year (2022-23) | | | | |
| District Regular | 515 | 527 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 515 | 527 | 97.7% | Not Met |
| 2nd Subsequent Year (2023-24) | | | | |
| District Regular | 515 | 527 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 515 | 527 | 97.7% | Not Met |

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The district has projected a slight increase in the ratio of ADA to enrollment. It is basing this ratio on current enrollment and ADA projections. Also, the district experienced an unexpected decrease in the ratio in 18-19 which is skewing the historical average.

4. CRITERION: LCFF Revenue

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

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

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

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

| | Prior Year (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) (Form A, lines A6 and C4) | 522.41 | 522.41 | 515.00 | 515.00 |
| b. Prior Year ADA (Funded) | | 522.41 | 522.41 | 515.00 |
| c. Difference (Step 1a minus Step 1b) | | 0.00 | (7.41) | 0.00 |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | 0.00% | -1.42% | 0.00% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 5,989,659.00 | 6,371,477.00 | 6,440,649.00 |
| b1. COLA percentage | | 5.07% | 2.48% | 3.11% |
| b2. COLA amount (proxy for purposes of this criterion) | | 303,675.71 | 158,012.63 | 200,304.18 |
| c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 5.07% | 2.48% | 3.11% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) | | 5.07% | 1.06% | 3.11% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | 4.07% to 6.07% | .06% to 2.06% | 2.11% to 4.11% |

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

| | Prior Year (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 752,701.00 | 752,701.00 | 752,701.00 | 752,701.00 |
| Percent Change from Previous Year | | N/A | N/A | N/A |
| Basic Aid Standard (percent change from previous year, plus/minus 1%): | | N/A | N/A | N/A |

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| Necessary Small School Standard (COLA Step 2c, plus/minus 1%): | N/A | N/A | N/A |

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

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

| | Prior Year (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 5,989,659.00 | 6,371,477.00 | 6,440,649.00 | 6,636,876.00 |
| District's Projected Change in LCFF Revenue: | | 6.37% | 1.09% | 3.05% |
| LCFF Revenue Standard: | | 4.07% to 6.07% | .06% to 2.06% | 2.11% to 4.11% |
| Status: | | Not Met | Met | Met |

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

In 2021-22 the 3 year rolling average was 95.26 in 2020-21 it was 92.55%. This increased funding in 21-22 above the average.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| Third Prior Year (2018-19) | 4,370,040.51 | 5,036,059.12 | 86.8% |
| Second Prior Year (2019-20) | 4,675,551.11 | 5,212,032.07 | 89.7% |
| First Prior Year (2020-21) | 4,540,035.89 | 5,431,026.54 | 83.6% |
| | Historical Average Ratio: | | 86.7% |

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 4.0% | 4.0% | 4.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 82.7% to 90.7% | 82.7% to 90.7% | 82.7% to 90.7% |

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|---------|
| | Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | | |
| Budget Year (2021-22) | 4,588,290.00 | 5,792,107.00 | 79.2% | Not Met |
| 1st Subsequent Year (2022-23) | 4,720,190.00 | 5,883,606.00 | 80.2% | Not Met |
| 2nd Subsequent Year (2023-24) | 4,827,422.00 | 6,017,099.00 | 80.2% | Not Met |

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

In all three years the district has increased spending in supplies and services for COVID related expenditures.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 5.07% | 1.06% | 3.11% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -4.93% to 15.07% | -8.94% to 11.06% | -6.89% to 13.11% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | .07% to 10.07% | -3.94% to 6.06% | -1.89% to 8.11% |

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

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|--------------|--------------------------------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2020-21) | 2,306,531.95 | | |
| Budget Year (2021-22) | 367,704.00 | -84.06% | Yes |
| 1st Subsequent Year (2022-23) | 2,464,293.00 | 570.18% | Yes |
| 2nd Subsequent Year (2023-24) | 367,704.00 | -85.08% | Yes |

Explanation:
(required if Yes)

In 2020-21 the district budgeted Title I, II, III and IV carryover. Also, included in 20-21 was CARES funds, ESSER I and II and GEER. In 21-22 the district has budgeted ESSER III funds. In 23-24 no COVID or one-time funds were included.

| | | | |
|---|--------------|---------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2020-21) | 1,000,216.35 | | |
| Budget Year (2021-22) | 766,860.00 | -23.33% | Yes |
| 1st Subsequent Year (2022-23) | 570,309.00 | -25.63% | Yes |
| 2nd Subsequent Year (2023-24) | 570,845.00 | 0.09% | No |

Explanation:
(required if Yes)

In 20-21 the district has budgeted LLM and ELO funds. In 2021-22 the district has budgeted IPI funds. In 2022-23 no COVID or one-time funds were included.

| | | | |
|---|------------|---------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2020-21) | 251,048.26 | | |
| Budget Year (2021-22) | 208,865.00 | -16.80% | Yes |
| 1st Subsequent Year (2022-23) | 208,865.00 | 0.00% | No |
| 2nd Subsequent Year (2023-24) | 208,865.00 | 0.00% | No |

Explanation:
(required if Yes)

In 2020-21 the district received a grant from the San Joaquin Valley Air Pollution Control of \$41,000.

| | | | |
|--|--------------|--------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2020-21) | 1,037,599.69 | | |
| Budget Year (2021-22) | 1,175,936.00 | 13.33% | Yes |
| 1st Subsequent Year (2022-23) | 1,201,978.00 | 2.21% | No |
| 2nd Subsequent Year (2023-24) | 1,226,757.00 | 2.06% | No |

Explanation:
(required if Yes)

In 20-21 supplies were increase to expend carryover and COVID funds.

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

| | | | |
|-------------------------------|--------------|-------|----|
| First Prior Year (2020-21) | 1,185,542.62 | | |
| Budget Year (2021-22) | 1,249,651.00 | 5.41% | No |
| 1st Subsequent Year (2022-23) | 1,276,876.00 | 2.18% | No |
| 2nd Subsequent Year (2023-24) | 1,302,780.00 | 2.03% | No |

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|---|--------------|--------------------------------------|---------|
| Total Federal, Other State, and Other Local Revenue (Criterion 6B) | | | |
| First Prior Year (2020-21) | 3,557,796.56 | | |
| Budget Year (2021-22) | 1,343,429.00 | -62.24% | Not Met |
| 1st Subsequent Year (2022-23) | 3,243,467.00 | 141.43% | Not Met |
| 2nd Subsequent Year (2023-24) | 1,147,414.00 | -64.62% | Not Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2020-21) | 2,223,142.31 | | |
| Budget Year (2021-22) | 2,425,587.00 | 9.11% | Met |
| 1st Subsequent Year (2022-23) | 2,478,854.00 | 2.20% | Met |
| 2nd Subsequent Year (2023-24) | 2,529,537.00 | 2.04% | Met |

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

In 2020-21 the district budgeted Title I, II, III and IV carryover. Also, included in 20-21 was CARES funds, ESSER I and II and GEER. In 21-22 the district has budgeted ESSER III funds. In 23-24 no COVID or one-time funds were included.

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

In 20-21 the district has budgeted LLM and ELO funds. In 2021-22 the district has budgeted IPI funds. In 2022-23 no COVID or one-time funds were included.

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

In 2020-21 the district received a grant from the San Joaquin Valley Air Pollution Control of \$41,000.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

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

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | | |
|--|--------------|---|---|--------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690) | 8,398,181.00 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | 0.00 | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 8,398,181.00 | 251,945.43 | 287,206.00 | Met |

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2018-19) | Second Prior Year (2019-20) | First Prior Year (2020-21) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 300,788.00 | 292,338.67 | 0.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 2,488,401.16 | 2,931,951.81 | 3,264,457.34 |
| d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | (71,893.37) | 0.00 |
| e. Available Reserves (Lines 1a through 1d) | 2,789,189.16 | 3,152,397.11 | 3,264,457.34 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 7,323,282.77 | 6,737,288.69 | 8,476,211.47 |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 7,323,282.77 | 6,737,288.69 | 8,476,211.47 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 38.1% | 46.8% | 38.5% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 12.7% | 15.6% | 12.8% |

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|--|--|---|---|--------|
| Third Prior Year (2018-19) | 314,993.22 | 5,336,059.12 | N/A | Met |
| Second Prior Year (2019-20) | 445,101.32 | 5,212,032.07 | N/A | Met |
| First Prior Year (2020-21) | 40,166.86 | 5,431,026.54 | N/A | Met |
| Budget Year (2021-22) (Information only) | 900.00 | 5,792,107.00 | | |

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

| Percentage Level ¹ | | District ADA | | |
|-------------------------------|---------|--------------|---------|--|
| 1.7% | 0 | to | 300 | |
| 1.3% | 301 | to | 1,000 | |
| 1.0% | 1,001 | to | 30,000 | |
| 0.7% | 30,001 | to | 400,000 | |
| 0.3% | 400,001 | and | over | |

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year | Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level | Status |
|--|--|-----------------------------|--|--------|
| | Original Budget | Estimated/Unaudited Actuals | (If overestimated, else N/A) | |
| Third Prior Year (2018-19) | 2,154,680.25 | 2,476,695.94 | N/A | Met |
| Second Prior Year (2019-20) | 2,287,388.22 | 2,781,689.16 | N/A | Met |
| First Prior Year (2020-21) | 2,919,834.14 | 3,226,790.48 | N/A | Met |
| Budget Year (2021-22) (Information only) | 3,266,957.34 | | | |

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

| Percentage Level | District ADA | | |
|-----------------------------|--------------|-----|---------|
| 5% or \$71,000 (greater of) | 0 | to | 300 |
| 4% or \$71,000 (greater of) | 301 | to | 1,000 |
| 3% | 1,001 | to | 30,000 |
| 2% | 30,001 | to | 400,000 |
| 1% | 400,001 | and | over |

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.) | 515 | 515 | 515 |
| District's Reserve Standard Percentage Level: | 4% | 4% | 4% |

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): _____

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |

10B. Calculating the District's Reserve Standard

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

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 8,660,026.00 | 8,828,992.00 | 9,016,404.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 8,660,026.00 | 8,828,992.00 | 9,016,404.00 |
| 4. Reserve Standard Percentage Level | 4% | 4% | 4% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 346,401.04 | 353,159.68 | 360,656.16 |
| 6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0) | 71,000.00 | 71,000.00 | 71,000.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 346,401.04 | 353,159.68 | 360,656.16 |

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 0.00 | | |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 3,267,857.34 | 3,236,474.34 | 3,257,891.34 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. District's Budgeted Reserve Amount (Lines C1 thru C7) | 3,267,857.34 | 3,236,474.34 | 3,257,891.34 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 37.73% | 36.66% | 36.13% |
| District's Reserve Standard (Section 10B, Line 7): | 346,401.04 | 353,159.68 | 360,656.16 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|--------------|------------------|----------------|--------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2020-21) | (694,952.60) | | | |
| Budget Year (2021-22) | (754,316.00) | 59,363.40 | 8.5% | Met |
| 1st Subsequent Year (2022-23) | (764,480.00) | 10,164.00 | 1.3% | Met |
| 2nd Subsequent Year (2023-24) | (774,950.00) | 10,470.00 | 1.4% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2020-21) | 0.00 | | | |
| Budget Year (2021-22) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2022-23) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2020-21) | 0.00 | | | |
| Budget Year (2021-22) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2022-23) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | Met |

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2021 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Leases | 17 | 010-99900-0-00000-89800 | 010-99900-00000-91000-74380/74390 | 1,158,800 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (do not include OPEB):

| | | | | |
|---------------|----|-------------------------|-------------------------------------|------------------|
| QZAB | 11 | 010-99901-0-00000-89800 | 010-99901-0-00000-91000-74380/74390 | 1,135,626 |
| | | | | |
| | | | | |
| TOTAL: | | | | 2,294,426 |

| Type of Commitment (continued) | Prior Year (2020-21) Annual Payment (P & I) | Budget Year (2021-22) Annual Payment (P & I) | 1st Subsequent Year (2022-23) Annual Payment (P & I) | 2nd Subsequent Year (2023-24) Annual Payment (P & I) |
|--------------------------------|---|--|--|--|
| Leases | 89,584 | 89,555 | 89,464 | 89,613 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| | | | | |
|--|----------------|----------------|----------------|----------------|
| QZAB | 88,000 | 88,000 | 88,000 | 88,000 |
| | | | | |
| | | | | |
| Total Annual Payments: | 177,584 | 177,555 | 177,464 | 177,613 |
| Has total annual payment increased over prior year (2020-21)? | | No | No | Yes |

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

These long-term debts are made with contributions from the unrestricted general fund.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

| | Self-Insurance Fund | Governmental Fund |
|--|---------------------|-------------------|
| | 81,746 | 0 |

4. OPEB Liabilities

| | |
|--|--------------|
| a. Total OPEB liability | 609,832.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 609,832.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | Mar 31, 2018 |

5. OPEB Contributions

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | 0.00 | 0.00 | 0.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 34,092.00 | 35,115.00 | 36,168.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 29,141.00 | 37,033.00 | 25,149.00 |
| d. Number of retirees receiving OPEB benefits | 4 | 4 | 4 |

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

| |
|----|
| No |
|----|

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

| |
|--|
| |
|--|

3. Self-Insurance Liabilities
 a. Accrued liability for self-insurance programs
 b. Unfunded liability for self-insurance programs

| |
|--|
| |
| |

4. Self-Insurance Contributions
 a. Required contribution (funding) for self-insurance programs
 b. Amount contributed (funded) for self-insurance programs

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| | | | |
| | | | |

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 27.0 | 25.0 | 25.0 | 25.0 |

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes | No | No |

One Year Agreement

| | | | |
|---|--------|--|--|
| Total cost of salary settlement | 83,972 | | |
| % change in salary schedule from prior year or | 2.8% | | |

Multiyear Agreement

| | | | |
|---|--|--|--|
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

| |
|--|
| |
|--|

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

| | | |
|--|--|--|
| | | |
| | | |

| |
|--|
| |
|--|

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

| | | |
|--|--|--|
| | | |
| | | |

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

| |
|--|
| |
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| |

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 35.0 | 35.0 | 34.0 | 34.0 |

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes | | |

One Year Agreement

| | | | |
|--|--------|--|--|
| Total cost of salary settlement | 43,748 | | |
| % change in salary schedule from prior year or | 2.6% | | |

Multiyear Agreement

| | | | |
|--|--|--|--|
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| | | | |

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Health and Welfare (H&W) Benefits | | | |
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | | | |
| 2. Total cost of H&W benefits | | | |
| 3. Percent of H&W cost paid by employer | | | |
| 4. Percent projected change in H&W cost over prior year | | | |

| | | | |
|--|--|--|--|
| Classified (Non-management) Prior Year Settlements | | | |
| Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs: | | | |

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Step and Column Adjustments | | | |
| 1. Are step & column adjustments included in the budget and MYPs? | | | |
| 2. Cost of step & column adjustments | | | |
| 3. Percent change in step & column over prior year | | | |

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Attrition (layoffs and retirements) | | | |
| 1. Are savings from attrition included in the budget and MYPs? | | | |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | | | |

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 4.0 | 4.0 | 4.0 | 4.0 |

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| Amount included for any tentative salary schedule increases | | | |

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the budget and MYPs? | | | |
| Total cost of H&W benefits | | | |
| Percent of H&W cost paid by employer | | | |
| Percent projected change in H&W cost over prior year | | | |

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are step & column adjustments included in the budget and MYPs? | | | |
| Cost of step and column adjustments | | | |
| Percent change in step & column over prior year | | | |

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are costs of other benefits included in the budget and MYPs? | | | |
| Total cost of other benefits | | | |
| Percent change in cost of other benefits over prior year | | | |

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

2. Adoption date of the LCAP or an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

The district has a new Business Manager.

End of School District Budget Criteria and Standards Review

5. ADMINISTRATIVE: Action items:

5.4 CTA Public Disclosure for the 2020-2021 School Year

**Summary of Salary Settlement Agreement
With the**

Tipton Elementary

School District

Section 1: AGREEMENT

Document Preliminary / Final Approved
(circle one)

Name of Bargaining/Represented Unit CTA/NEA

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 6/15/2021

Select the type of employee represented 1. Certificated Salaries

Report Version 2014.1

49

- 1. Certificated Salaries
- 2. Classified Salaries

E:\Rachel Nunez\Tipton\2020-21\CTA 21-22 Covid Bonus.xls\Summary

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 : 6/10/2021
Date

The agreement was [posted at / advertised in] : Location / Newspaper Details of Distribution
(circle one)

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) | <u>Settled</u> | # of Employees Represented | <u>25</u> |
| Classified | (Select One) | <u>Settled</u> | | |

Settled
Pending Settlement
Not Represented
Included in Disclosure

Positive Certification
Qualified - Comments Attached
Negative - Comments Attached

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 Salary Schedule | \$ - | \$0.00 | \$0.00 | \$0.00 |
| % Increase | | 0.00% | 0.00% | 0.00% |
| Step and Column | | \$0.00 | \$0.00 | \$0.00 |
| | | 0.00% | 0.00% | 0.00% |
| 2 Other Compensation | \$0.00 | \$37,500.00 | \$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 | \$254,788.63 | \$8,001.49 | \$0.00 | \$0.00 |
| | | 0.00% | 0.00% | 0.00% |
| 4 Health/Welfare Plans | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | 0.00% | 0.00% | 0.00% |
| 5 Total Compensation, Add Items 1 thru 4 to equal 5 | \$ 254,788.63 | \$45,501.49 | \$0.00 | \$0.00 |
| | | 17.86% | 0.00% | 0.00% |
| 6 Total Number of Represented Employees | | | | |

| | | | | | | |
|---|---|-------------|------------|---|--------|--------|
| | (Use FTEs if appropriate) | 25.00 | | | | |
| 7 | Total Compensation Cost for Average Employee | \$10,191.55 | \$1,820.06 | | \$0.00 | \$0.00 |
| | | | 17.86% | % | 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.

Each employee of the Association shall receive a one time, off-schedule payment in the amount of \$1,500. This payment shall be pro-rated for part time employees and employees employed less than half the full fiscal year, proportional to the time worked during the 2020-21 school year.

To be eligible for payment, the employee must be employee of the district as of June 30, 2021. Compensation shall be paid on June Paycheck.

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.

None

5 Describe contingency language included in the agreement.

Neither the Association nor the district makes any representations, warranties or guarantees regarding any tax, and/or retirement consequences related to side letter. The parties agree that the side letter is not precedent setting, does not constitute a past practice, and does not constitute a waiver of the district right to refuse to negotiate matters that are not mandatory subjects of bargaining. The parties agree this Side letter constitutes the entire agreement between the Parties. Any prior verbal or nonverbal understanding terms or conditions are deemed merged into this side letter. The parties agree that this agreement completes all negotiations for the 2020-2021 school year.

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?

Restricted- ESSER II

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

No

Section 6: IMPACT ON CURRENT YEAR

Tipton Elementary School District

| General Fund | Latest Brd Apprvd Budget | Settlement Costs | | Other Budget Adjustments | New Projected Budget |
|---|--------------------------|-----------------------|---------------------|--------------------------|----------------------|
| | | Agreement Adjustments | Previously Budgeted | | |
| OPERATING REVENUES | | | | | |
| LCFF/Revenue Sources (8010-8099) | \$5,979,659 | \$0 | \$0 | \$0 | \$5,979,659 |
| Federal Revenues | \$2,306,532 | \$0 | \$0 | \$0 | \$2,306,532 |
| Other State Revenues | \$1,000,216 | \$0 | \$0 | \$0 | \$1,000,216 |
| Other Local Revenues | \$251,048 | \$0 | \$0 | \$0 | \$251,048 |
| TOTAL | \$9,537,456 | \$0 | \$0 | \$0 | \$9,537,456 |
| OPERATING EXPENDITURES | | | | | |
| Certificated Salaries | \$2,586,194 | \$37,500 | \$0 | \$0 | \$2,623,694 |
| Classified Salaries | \$1,107,211 | \$0 | \$0 | \$0 | \$1,107,211 |
| Employee Benefits | \$1,979,068 | \$8,001 | \$0 | \$0 | \$1,987,070 |
| Books and Supplies | \$1,037,600 | \$0 | \$0 | \$0 | \$1,037,600 |
| Services, Other Operating Expenses | \$1,185,543 | \$0 | \$0 | \$0 | \$1,185,543 |
| Capital Outlay | \$380,503 | \$0 | \$0 | \$0 | \$380,503 |
| Other Outgo | \$209,209 | \$0 | \$0 | \$0 | \$209,209 |
| Direct/Indirect Support Costs | -\$9,116 | \$0 | \$0 | \$0 | -\$9,116 |
| TOTAL | \$8,476,211 | \$45,501 | \$0 | \$0 | \$8,521,713 |
| OPERATING SURPLUS (DEFICIT) | \$1,061,244 | -\$45,501 | \$0 | \$0 | \$1,015,743 |
| OTHER FINANCING SOURCES/USES | | | | | |
| 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 |
| TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 |
| CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE | \$1,061,244 | -\$45,501 | \$0 | \$0 | \$1,015,743 |
| FUND BALANCE, RESERVES | | | | | |
| 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 | \$4,828,982 | -\$45,501 | \$0 | \$0 | \$4,783,481 |
| COMPONENTS OF ENDING BALANCE: | | | | | |
| 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 | \$4,828,982 | | | | \$4,783,481 |
| f. Total Components of Ending Fund Balance | \$4,828,982 | | | | \$4,783,481 |
| <i>(Line f must agree with Ending Fund Balance)</i> | | | | | |

Section 7: IMPACT ON CURRENT YEAR UNRESTRICTED RESERVES

| | | |
|--|-------------------------------------|-----------------------------|
| 1. State Reserve Standard | | |
| Total Expenditures, Transfers Out and Uses | \$ | 8,521,713 |
| State Standard Minimum Reserve Percentage | | 4% |
| State Standard Minimum Reserve Amount | \$ | 340,869 |
| 2. Budgeted Unrestricted Reserved | | |
| 1. General Fund Budgeted Unrestricted Reserved for Economic Uncertainties (9789) | \$ | 0 |
| 2. General Fund Budgeted Unrestricted Unappropriated Amount (9790) | \$ | 3,266,957 |
| 3. Special Reserve Fund (17) Budgeted Designated for Economic Uncertainties & Undesignated Ending Fund Balance | \$ | |
| Total District Budgeted Unrestricted Reserves (sum lines 1 - 3) | \$ | 3,266,957 |
| 3. Do unrestricted reserves meet the state standard minimum reserve amount? | | |
| Yes | <input checked="" type="checkbox"/> | No <input type="checkbox"/> |

COMPARISON OF PROPOSED AGREEMENT TO CHANGE IN LCFF FUNDING

| | |
|--|----------------|
| (a) LCFF Base Funding for year prior to settlement | \$1,603,661.00 |
| (b) Projected LCFF Base Funding for year of settlement | \$1,589,081.00 |
| (c) Amount of Current-Year Increase: (b) minus (a) | -\$14,580.00 |
| (d) Percentage Increase Base LCFF Funding: (c) divided by (a) | -0.91% |
| (e) Total Compensation Percentage Increase from Section 3, Line 7, Page 1 for current year | 17.86% |

THE FOLLOWING BUDGET REVISIONS WILL BE NECESSARY TO FUND THE COSTS OF THIS AGREEMENT

Revisions must be filed with County Office of Education within 45 days of adoption (E.C. 42142)

| Description | Revenue Increases | Expenditure Decreases | Fund Balance Reduction |
|---|-------------------|-----------------------|------------------------|
| One time, off salary schedules for \$1,500.00. Payment will be prorated for part time employees less than full year, proportional to the time worked during the 2020-21 school year along with statutory benefits | | | -\$45,401 |
| No impact to Unrestricted General Fund all cost will be charge to Restricted. | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Totals (must agree with Section 6) | \$0 | \$0 | -\$45,401 |

Budget Revisions must be filed with County Office of Education on or before: 7/30/2021

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement.

| | | |
|---|-----------|---|
| | 6/15/2021 | Certification of Financial Condition |
| District Superintendent (Signature) | Date | Positive Certification Select One |
| | 6/15/2021 | Positive Certification |
| District Chief Business Officer (Signature) | Date | Select One |
| <p><i>After public disclosure of the major provisions contained in this Summary, the Governing Board, at its meeting on, 6/15/2021</i></p> <p><i>took action to approve the proposed Agreement with the CTA/NEA Bargaining Unit and adopted the new budget figures as calculated per the agreement.</i></p> | | |
| | 6/15/2021 | |
| President, Governing Board | Date | |

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 |
|--|--------------------------------|--------|--------------------------------|--------|--------------------------------|
| Latest prepared Form MYP - ATTACH TO DISCLOSURE | | | | | |
| Date Prepared | 3/1/2021 | | | | |
| It Includes this Settlement | No | | | | |
| Fund 01 Expenditures and Other Financing Uses | \$7,983,194 | | \$7,428,702 | | \$7,552,030 |
| Total Available Reserves | \$3,314,044 | | \$3,275,930 | | \$3,134,436 |
| IMPACT OF AGREEMENT ON AVAILABLE RESERVES | \$0 | | \$0 | | \$0 |
| OTHER ADJUSTMENTS TO AVAILABLE RESERVES | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| ESTIMATED RESERVES AFTER SETTLEMENT | \$3,314,044 | | \$3,275,930 | | \$3,134,436 |

| MINIMUM RESERVE LEVEL | | | | | |
|---------------------------------------|-----------|--|-----------|--|-----------|
| Minimum Required Percent | 4% | | | | |
| Required Amount per Form MYP Attached | 319,328 | | 297,148 | | 302,081 |
| Required Amount after Settlement | | | 297,148 | | 302,081 |
| Over (Under) Required Reserves | 3,314,044 | | 2,978,782 | | 2,832,355 |
| Reserve Requirement Met? | Yes | | Yes | | Yes |

| 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 | | % | % | % |
| Step and Column | | \$0.00 | \$0.00 | \$0.00 |
| | | % | % | % |
| 2 Other Compensation | | \$0.00 | \$0.00 | \$0.00 |
| Stipends, Bonuses, Longevity Overtime, Differential, etc | | % | % | % |
| Description of other compensation | | | | |
| 3 Statutory Benefits STRS, PERS, FICA, WC, UI, Medicare | | \$0.00 | \$0.00 | \$0.00 |
| 4 Health/Welfare Plans | | \$0.00 | \$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 | | | | | |
|---|--------------------------|--|-----------------------|--------------------------|----------------------|
| General Fund - Unrestricted | Latest Brd Apprvd Budget | Settlement Costs Agreement Adjustments | <Previously> Budgeted | Other Budget Adjustments | New Projected Budget |
| OPERATING REVENUES | | | | | |
| LCFF/Revenue Sources (8010-8099) | \$5,979,659 | | | | \$5,979,659 |
| Federal Revenues | \$0 | | | | \$0 |
| Other State Revenues | \$98,487 | | | | \$98,487 |
| Other Local Revenues | \$88,000 | | | | \$88,000 |
| TOTAL | \$6,166,146 | | \$0 | \$0 | \$6,166,146 |
| OPERATING EXPENDITURES | | | | | |
| Certificated Salaries | \$2,415,260 | \$0 | | | \$2,415,260 |
| Classified Salaries | \$642,311 | \$0 | | | \$642,311 |
| Employee Benefits | \$1,482,465 | \$0 | | | \$1,482,465 |
| Books and Supplies | \$331,574 | | | | \$331,574 |
| Services, Other Operating Expenses | \$566,683 | | | | \$566,683 |
| Capital Outlay | \$18,000 | | | | \$18,000 |
| Other Outgo | \$31,625 | | | | \$31,625 |
| Direct/Indirect Support Costs | -\$56,891 | | | | -\$56,891 |
| TOTAL | \$5,431,027 | \$0 | \$0 | \$0 | \$5,431,027 |
| OPERATING SURPLUS (DEFICIT) | \$735,119 | \$0 | \$0 | \$0 | \$735,119 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In | \$0 | | | | \$0 |
| Transfers <Out> | \$0 | | | | \$0 |
| Other Sources | \$0 | | | | \$0 |
| Other <Uses> | \$0 | | | | \$0 |
| Contributions | -\$694,953 | | | | -\$694,953 |
| TOTAL | -\$694,953 | \$0 | \$0 | \$0 | -\$694,953 |
| CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE | \$40,167 | \$0 | \$0 | \$0 | \$40,167 |
| FUND BALANCE, RESERVES | | | | | |
| Beginning Fund Balance | \$3,226,790 | | | | \$3,226,790 |
| Audit Adjustments/Restatements | \$0 | | | | \$0 |
| Adjusted Beginning Fund Balance | \$3,226,790 | | | | \$3,226,790 |
| Ending Fund Balance | \$3,266,957 | \$0 | \$0 | \$0 | \$3,266,957 |
| COMPONENTS OF ENDING BALANCE: | | | | | |
| 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 | \$3,266,957 | | | | \$3,266,957 |
| f. Total Components of Ending Fund Balance | \$3,266,957 | | | | \$3,266,957 |
| (Line f must agree with Ending Fund Balance) | | | | | |

| Section 3 :Proposed Change in Compensation | | Fiscal Impact of Proposed Agreement | | | | | |
|--|-----------------------------------|--|---|----------------------------------|---|----------------------------------|---|
| Compensation | Costs prior to Proposed Agreement | Current Year Increase/Decrease 2020-21 | | Year 2 Increase/Decrease 2021-22 | | Year 3 Increase/Decrease 2022-23 | |
| | | 1 Salary Schedule | | \$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 | | \$37,500.00 | | \$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 | \$254,788.63 | \$8,001.49 | | \$0.00 | | \$0.00 | |
| | | 3.14% | % | 0.00% | % | 0.00% | % |
| 4 Health/Welfare Plans | | \$0.00 | | \$0.00 | | \$0.00 | |
| | | 0.00% | % | 0.00% | % | 0.00% | % |
| 5 Total Compensation, Add Items 1 thru 4 to equal 5 | \$ 254,788.63 | \$45,501.49 | | \$0.00 | | \$0.00 | |
| | | 17.86% | % | 0.00% | % | 0.00% | % |

| Section 6: IMPACT ON CURRENT YEAR | | | | | |
|---|--------------------------|--|--------------------------------------|--------------------------|----------------------|
| General Fund - Restricted | Latest Brd Apprvd Budget | Settlement Costs Agreement Adjustments | Settlement Costs Previously Budgeted | Other Budget Adjustments | New Projected Budget |
| OPERATING REVENUES | | | | | |
| LCFF/Revenue Sources (8010-8099) | \$0 | | | | \$0 |
| Federal Revenues | \$2,306,532 | | | | \$2,306,532 |
| Other State Revenues | \$901,729 | | | | \$901,729 |
| Other Local Revenues | \$163,048 | | | | \$163,048 |
| TOTAL | \$3,371,310 | | \$0 | \$0 | \$3,371,310 |
| OPERATING EXPENDITURES | | | | | |
| Certificated Salaries | \$170,934 | \$37,500 | | | \$208,434 |
| Classified Salaries | \$464,900 | \$0 | | | \$464,900 |
| Employee Benefits | \$496,603 | \$8,001 | | | \$504,605 |
| Books and Supplies | \$706,026 | | | | \$706,026 |
| Services, Other Operating Expenses | \$618,860 | | | | \$618,860 |
| Capital Outlay | \$362,503 | | | | \$362,503 |
| Other Outgo | \$177,584 | | | | \$177,584 |
| Direct/Indirect Support Costs | \$47,775 | | | | \$47,775 |
| TOTAL | \$3,045,185 | \$45,501 | \$0 | \$0 | \$3,090,686 |
| OPERATING SURPLUS (DEFICIT) | \$326,125 | -\$45,501 | \$0 | \$0 | \$280,623 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In | \$0 | | | | \$0 |
| Transfers <Out> | \$0 | | | | \$0 |
| Other Sources | \$0 | | | | \$0 |
| Other <Uses> | \$0 | | | | \$0 |
| Contributions | \$694,953 | | | | \$694,953 |
| TOTAL | \$694,953 | \$0 | \$0 | \$0 | \$694,953 |
| CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE | \$1,021,077 | -\$45,501 | \$0 | \$0 | \$975,576 |
| FUND BALANCE, RESERVES | | | | | |
| Beginning Fund Balance | \$540,947 | | | | \$540,947 |
| Audit Adjustments/Restatements | \$0 | | | | \$0 |
| Adjusted Beginning Fund Balance | \$540,947 | | | | \$540,947 |
| Ending Fund Balance | \$1,562,025 | -\$45,501 | \$0 | \$0 | \$1,516,523 |
| COMPONENTS OF ENDING BALANCE: | | | | | |
| 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 | \$1,562,025 | | | | \$1,516,523 |
| f. Total Components of Ending Fund Balance | \$1,562,025 | | | | \$1,516,523 |
| (Line f must agree with Ending Fund Balance) | | | | | |

| Section 3 :Proposed Change in Compensation | | Fiscal Impact of Proposed Agreement | | | |
|---|------------------------------------|--|----------------------------------|----------------------------------|---|
| Compensation | Costs prior to Proposed Agreement | Current Year Increase/Decrease 2020-21 | Year 2 Increase/Decrease 2021-22 | Year 3 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 | |
| | | 0.00% | 0.00% | 0.00% | % |
| 5 Total Compensation, Add | \$ - | \$0.00 | \$0.00 | \$0.00 | |
| Items 1 thru 4 to equal 5 | | #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 | |
|---|-------------------------------------|--|---------------------|--------------------------|-------------------------------------|--|
| OPERATING REVENUES | | | | | | |
| LCFF/Revenue Limit Sources (8010-8099) | \$0 | | | | \$0 | |
| Federal Revenues | \$395,000 | | | | \$395,000 | |
| Other State Revenues | \$74,739 | | | | \$74,739 | |
| Other Local Revenues | \$12,000 | | | | \$12,000 | |
| TOTAL | \$481,739 | | \$0 | \$0 | \$481,739 | |
| OPERATING EXPENDITURES | | | | | | |
| Certificated Salaries | \$0 | \$0 | | | \$0 | |
| Classified Salaries | \$156,551 | \$0 | | | \$156,551 | |
| Employee Benefits | \$74,094 | \$0 | | | \$74,094 | |
| Books and Supplies | \$264,739 | | | | \$264,739 | |
| Services, Other Operating Expenses | \$32,000 | | | | \$32,000 | |
| Capital Outlay | \$0 | | | | \$0 | |
| Other Outgo | \$0 | | | | \$0 | |
| Direct/Indirect Support Costs | \$9,116 | | | | \$9,116 | |
| TOTAL | \$536,500 | \$0 | \$0 | \$0 | \$536,500 | |
| OPERATING SURPLUS (DEFICIT) | -\$54,761 | \$0 | \$0 | \$0 | -\$54,761 | |
| OTHER FINANCING SOURCES/USES | | | | | | |
| Transfers In | \$0 | | | | \$0 | |
| Transfers <Out> | \$0 | | | | \$0 | |
| Other Sources | \$0 | | | | \$0 | |
| Other <Uses> | \$0 | | | | \$0 | |
| Contributions | \$0 | | | | \$0 | |
| TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 | |
| CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE | -\$54,761 | \$0 | \$0 | \$0 | -\$54,761 | |
| FUND BALANCE, RESERVES | | | | | | |
| Beginning Fund Balance | \$363,787 | | | | \$363,787 | |
| Audit Adjustments/Restatements | \$0 | | | | \$0 | |
| Adjusted Beginning Fund Balance | \$363,787 | | | | \$363,787 | |
| Ending Fund Balance | \$309,026 | \$0 | \$0 | \$0 | \$309,026 | |
| COMPONENTS OF ENDING BALANCE: | | | | | | |
| Reserve for: | | | | | | |
| Revolving Cash | | | | | | |
| Stores | | | | | | |
| Other Reserves | | | | | | |
| Designations | | | | | | |
| Economic Uncertainties | | | | | | |
| Other Designations | | | | | | |
| Undesignated/Unappropriated | \$309,026 | | | | \$309,026 | |
| | Components Breakdown is not correct | | | | Components Breakdown is not correct | |

| Indx | Fund | Restricted | ObjectMajor | ObjectGroup | RevTot |
|----------|------|------------|--------------------------------------|--|----------------|
| 0100RA02 | 0100 | R | A. Revenues | 02) Federal Revenues | \$2,306,531.95 |
| 0100RA03 | 0100 | R | A. Revenues | 03) Other State Revenues | \$901,729.35 |
| 0100RA04 | 0100 | R | A. Revenues | 04) Other Local Revenues | \$163,048.26 |
| 0100RB01 | 0100 | R | B. Expenditures | 01) Certificated Salaries | \$170,934.35 |
| 0100RB02 | 0100 | R | B. Expenditures | 02) Classified Salaries | \$464,900.16 |
| 0100RB03 | 0100 | R | B. Expenditures | 03) Employee Benefits | \$496,603.12 |
| 0100RB04 | 0100 | R | B. Expenditures | 04) Books and Supplies | \$706,025.98 |
| 0100RB05 | 0100 | R | B. Expenditures | 05) Services, Other Operating Expenses | \$618,859.77 |
| 0100RB06 | 0100 | R | B. Expenditures | 06) Capital Outlay | \$362,502.64 |
| 0100RB07 | 0100 | R | B. Expenditures | 07) Other Outgo | \$177,584.00 |
| 0100RB08 | 0100 | R | B. Expenditures | 08) Direct Support/Indirect Costs | \$47,774.91 |
| 0100RD05 | 0100 | R | D. Other Financing Sources/Uses | 05) Contributions | \$694,952.60 |
| 0100RI01 | 0100 | R | I. Components of Ending Fund Balance | 01) Beginning Fund Balance | \$540,947.47 |
| 0100RI02 | 0100 | R | I. Components of Ending Fund Balance | 02) Audit Adjustments/Restatements | \$0.00 |
| 0100UA01 | 0100 | U | A. Revenues | 01) LCFF Sources | \$5,979,659.00 |
| 0100UA03 | 0100 | U | A. Revenues | 03) Other State Revenues | \$98,487.00 |
| 0100UA04 | 0100 | U | A. Revenues | 04) Other Local Revenues | \$88,000.00 |
| 0100UB01 | 0100 | U | B. Expenditures | 01) Certificated Salaries | \$2,415,260.00 |
| 0100UB02 | 0100 | U | B. Expenditures | 02) Classified Salaries | \$642,310.54 |
| 0100UB03 | 0100 | U | B. Expenditures | 03) Employee Benefits | \$1,482,465.35 |
| 0100UB04 | 0100 | U | B. Expenditures | 04) Books and Supplies | \$331,573.71 |
| 0100UB05 | 0100 | U | B. Expenditures | 05) Services, Other Operating Expenses | \$566,682.85 |
| 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 | -\$56,890.91 |
| 0100UD05 | 0100 | U | D. Other Financing Sources/Uses | 05) Contributions | -\$694,952.60 |
| 0100UI01 | 0100 | U | I. Components of Ending Fund Balance | 01) Beginning Fund Balance | \$3,226,790.48 |
| 0100UI02 | 0100 | U | I. Components of Ending Fund Balance | 02) Audit Adjustments/Restatements | \$0.00 |
| 1300BA02 | 1300 | B | A. Revenues | 02) Federal Revenues | \$395,000.00 |
| 1300BA03 | 1300 | B | A. Revenues | 03) Other State Revenues | \$74,738.51 |
| 1300BA04 | 1300 | B | A. Revenues | 04) Other Local Revenues | \$12,000.00 |
| 1300BB02 | 1300 | B | B. Expenditures | 02) Classified Salaries | \$156,551.00 |
| 1300BB03 | 1300 | B | B. Expenditures | 03) Employee Benefits | \$74,094.00 |
| 1300BB04 | 1300 | B | B. Expenditures | 04) Books and Supplies | \$264,738.51 |
| 1300BB05 | 1300 | B | B. Expenditures | 05) Services, Other Operating Expenses | \$32,000.00 |
| 1300BB06 | 1300 | B | B. Expenditures | 06) Capital Outlay | \$0.00 |
| 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 |

5. ADMINISTRATIVE: Action items:

5.5 CSEA Public Disclosure for the 2020-2021 School Year

**Summary of Salary Settlement Agreement
With the**

Tipton Elementary School District

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 6/15/2021

Select the type of employee represented 2. Classified Salaries
50
1. Certificated Salaries
2. Classified Salaries

Report Version 2014.1

E:\Rachel Nunez\Tipton\2020-21\CSEA 21-22 Covid Bonus with partial work y

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 : 6/10/2021
Date

The agreement was [posted at / advertised in] : Location / Newspaper Details of Distribution
(circle one)

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.

| | (Select One) | Settled | # of Employees Represented |
|--------------|--------------|---------|----------------------------|
| Certificated | (Select One) | | |
| Classified | (Select One) | | 39 |

Settled
Pending Settlement
Not Represented
Included in Disclosure

Positive Certification
Qualified - Comments Attached
Negative - Comments Attached

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 Salary Schedule | \$ - | \$0.00 | \$0.00 | \$0.00 |
| % Increase | | 0.00% | 0.00% | 0.00% |
| Step and Column | | \$0.00 | \$0.00 | \$0.00 |
| | | 0.00% | 0.00% | 0.00% |
| 2 Other Compensation | \$0.00 | \$40,380.00 | \$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 | \$83,800.59 | \$13,421.22 | \$0.00 | \$0.00 |
| | | 0.00% | 0.00% | 0.00% |
| 4 Health/Welfare Plans | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | 0.00% | 0.00% | 0.00% |
| 5 Total Compensation, Add Items 1 thru 4 to equal 5 | \$ 83,800.59 | \$53,801.22 | \$0.00 | \$0.00 |
| | | 64.20% | 0.00% | 0.00% |
| 6 Total Number of Represented Employees | | | | |

| | | | | | | |
|---|---|------------|------------|---|--------|--------|
| | (Use FTEs if appropriate) | 39.00 | | | | |
| 7 | Total Compensation Cost for Average Employee | \$2,148.73 | \$1,379.52 | | \$0.00 | \$0.00 |
| | | | 64.20% | % | 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.

Each employee of the Association shall receive a one time, off-schedule payment in the amount of \$1,500. This payment shall be pro-rated for part time employees and employees employed less than half the full fiscal year, proportional to the time worked during the 2020-21 school year.

To be eligible for payment, the employee must be employee of the district as of June 30, 2021. Compensation shall be paid on June Paycheck.

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

No

3 Explain Non-Compensation Items. I.e. 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.

None

5 Describe contingency language included in the agreement.

Neither the Association nor the district makes any representations, warranties or guarantees regarding any tax, and/or retirement consequences related to side letter. The parties agree that this side letter is not precedent setting, does not constitute a past practice, and does not constitute a waiver of the district right to refuse to negotiate matters that are not mandatory subjects of bargaining. The parties agree this Side letter constitutes the entire agreement between the Parties. Any prior verbal or nonverbal understanding terms or conditions are deemed merged into this side letter. The parties agree that this agreement completes all negotiations for the 2020-2021 school year.

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?

Restricted- ESSER II

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

No

Section 6: IMPACT ON CURRENT YEAR

Tipton Elementary School District

| General Fund | Latest Brd Apprvd Budget | Settlement Costs | | Other Budget Adjustments | New Projected Budget |
|---|--------------------------|-----------------------|---------------------|--------------------------|----------------------|
| | | Agreement Adjustments | Previously Budgeted | | |
| OPERATING REVENUES | | | | | |
| LCFF/Revenue Sources (8010-8099) | \$5,979,659 | \$0 | \$0 | \$0 | \$5,979,659 |
| Federal Revenues | \$2,306,532 | \$0 | \$0 | \$0 | \$2,306,532 |
| Other State Revenues | \$1,000,216 | \$0 | \$0 | \$0 | \$1,000,216 |
| Other Local Revenues | \$251,048 | \$0 | \$0 | \$0 | \$251,048 |
| TOTAL | \$9,537,456 | \$0 | \$0 | \$0 | \$9,537,456 |
| OPERATING EXPENDITURES | | | | | |
| Certificated Salaries | \$2,586,194 | \$0 | \$0 | \$0 | \$2,586,194 |
| Classified Salaries | \$1,107,211 | \$40,380 | \$0 | \$0 | \$1,147,591 |
| Employee Benefits | \$1,979,068 | \$13,421 | \$0 | \$0 | \$1,992,490 |
| Books and Supplies | \$1,037,600 | \$0 | \$0 | \$0 | \$1,037,600 |
| Services, Other Operating Expenses | \$1,185,543 | \$0 | \$0 | \$0 | \$1,185,543 |
| Capital Outlay | \$380,503 | \$0 | \$0 | \$0 | \$380,503 |
| Other Outgo | \$209,209 | \$0 | \$0 | \$0 | \$209,209 |
| Direct/Indirect Support Costs | -\$9,116 | \$0 | \$0 | \$0 | -\$9,116 |
| TOTAL | \$8,476,211 | \$53,801 | \$0 | \$0 | \$8,530,013 |
| OPERATING SURPLUS (DEFICIT) | \$1,061,244 | -\$53,801 | \$0 | \$0 | \$1,007,443 |
| OTHER FINANCING SOURCES/USES | | | | | |
| 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 |
| TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 |
| CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE | \$1,061,244 | -\$53,801 | \$0 | \$0 | \$1,007,443 |
| FUND BALANCE, RESERVES | | | | | |
| 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 | \$4,828,982 | -\$53,801 | \$0 | \$0 | \$4,775,181 |
| COMPONENTS OF ENDING BALANCE: | | | | | |
| 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 | \$4,828,982 | | | | \$4,775,181 |
| f. Total Components of Ending Fund Balance | \$4,828,982 | | | | \$4,775,181 |
| <i>(Line f must agree with Ending Fund Balance)</i> | | | | | |

Section 7: IMPACT ON CURRENT YEAR UNRESTRICTED RESERVES

| | | |
|--|-------------------------------------|-----------------------------|
| 1. State Reserve Standard | | |
| Total Expenditures, Transfers Out and Uses | \$ | 8,530,013 |
| State Standard Minimum Reserve Percentage | | 4% |
| State Standard Minimum Reserve Amount | \$ | 341,201 |
| 2. Budgeted Unrestricted Reserved | | |
| 1. General Fund Budgeted Unrestricted Reserved for Economic Uncertainties (9789) | \$ | 0 |
| 2. General Fund Budgeted Unrestricted Unappropriated Amount (9790) | \$ | 3,266,957 |
| 3. Special Reserve Fund (17) Budgeted Designated for Economic Uncertainties & Undesignated Ending Fund Balance | \$ | |
| Total District Budgeted Unrestricted Reserves (sum lines 1 - 3) | \$ | 3,266,957 |
| 3. Do unrestricted reserves meet the state standard minimum reserve amount? | | |
| Yes | <input checked="" type="checkbox"/> | No <input type="checkbox"/> |

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 |
|--|--------------------------------|--------|--------------------------------|--------|--------------------------------|
| Latest prepared Form MYP - ATTACH TO DISCLOSURE | | | | | |
| Date Prepared | 3/1/2021 | | | | |
| It Includes this Settlement | No | | | | |
| Fund 01 Expenditures and Other Financing Uses | \$7,983,194 | | \$7,428,702 | | \$7,552,030 |
| Total Available Reserves | \$3,314,044 | | \$3,275,930 | | \$3,134,436 |
| IMPACT OF AGREEMENT ON AVAILABLE RESERVES | \$0 | | \$0 | | \$0 |
| OTHER ADJUSTMENTS TO AVAILABLE RESERVES | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| ESTIMATED RESERVES AFTER SETTLEMENT | \$3,314,044 | | \$3,275,930 | | \$3,134,436 |

| MINIMUM RESERVE LEVEL | | | | | |
|---------------------------------------|-----------|--|-----------|--|-----------|
| Minimum Required Percent | 4% | | | | |
| Required Amount per Form MYP Attached | 319,328 | | 297,148 | | 302,081 |
| Required Amount after Settlement | | | 297,148 | | 302,081 |
| Over (Under) Required Reserves | 3,314,044 | | 2,978,782 | | 2,832,355 |
| Reserve Requirement Met? | Yes | | Yes | | Yes |

| Section 3 :Proposed Change in Compensation | | Fiscal Impact of Proposed Agreement | | |
|--|-----------------------------------|--|----------------------------------|----------------------------------|
| Compensation | Costs prior to Proposed Agreement | Current Year Increase/Decrease 2020-21 | Year 2 Increase/Decrease 2021-22 | Year 3 Increase/Decrease 2022-23 |
| 1 Salary Schedule | | \$0.00 | \$0.00 | \$0.00 |
| % Increase | | % | % | % |
| Step and Column | | \$0.00 | \$0.00 | \$0.00 |
| | | % | % | % |
| 2 Other Compensation | | \$0.00 | \$0.00 | \$0.00 |
| Stipends, Bonuses, Longevity Overtime, Differential, etc | | % | % | % |
| Description of other compensation | | | | |
| 3 Statutory Benefits STRS, PERS, FICA, WC, UI, Medicare | | \$0.00 | \$0.00 | \$0.00 |
| | | % | % | % |
| 4 Health/Welfare Plans | | \$0.00 | \$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 | | | | | |
|---|--------------------------|--|-----------------------|--------------------------|----------------------|
| General Fund - Unrestricted | Latest Brd Apprvd Budget | Settlement Costs Agreement Adjustments | <Previously> Budgeted | Other Budget Adjustments | New Projected Budget |
| OPERATING REVENUES | | | | | |
| LCFF/Revenue Sources (8010-8099) | \$5,979,659 | | | | \$5,979,659 |
| Federal Revenues | \$0 | | | | \$0 |
| Other State Revenues | \$98,487 | | | | \$98,487 |
| Other Local Revenues | \$88,000 | | | | \$88,000 |
| TOTAL | \$6,166,146 | | \$0 | \$0 | \$6,166,146 |
| OPERATING EXPENDITURES | | | | | |
| Certificated Salaries | \$2,415,260 | \$0 | | | \$2,415,260 |
| Classified Salaries | \$642,311 | \$0 | | | \$642,311 |
| Employee Benefits | \$1,482,465 | \$0 | | | \$1,482,465 |
| Books and Supplies | \$331,574 | | | | \$331,574 |
| Services, Other Operating Expenses | \$566,683 | | | | \$566,683 |
| Capital Outlay | \$18,000 | | | | \$18,000 |
| Other Outgo | \$31,625 | | | | \$31,625 |
| Direct/Indirect Support Costs | -\$56,891 | | | | -\$56,891 |
| TOTAL | \$5,431,027 | \$0 | \$0 | \$0 | \$5,431,027 |
| OPERATING SURPLUS (DEFICIT) | \$735,119 | \$0 | \$0 | \$0 | \$735,119 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In | \$0 | | | | \$0 |
| Transfers <Out> | \$0 | | | | \$0 |
| Other Sources | \$0 | | | | \$0 |
| Other <Uses> | \$0 | | | | \$0 |
| Contributions | -\$694,953 | | | | -\$694,953 |
| TOTAL | -\$694,953 | \$0 | \$0 | \$0 | -\$694,953 |
| CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE | \$40,167 | \$0 | \$0 | \$0 | \$40,167 |
| FUND BALANCE, RESERVES | | | | | |
| Beginning Fund Balance | \$3,226,790 | | | | \$3,226,790 |
| Audit Adjustments/Restatements | \$0 | | | | \$0 |
| Adjusted Beginning Fund Balance | \$3,226,790 | | | | \$3,226,790 |
| Ending Fund Balance | \$3,266,957 | \$0 | \$0 | \$0 | \$3,266,957 |
| COMPONENTS OF ENDING BALANCE: | | | | | |
| 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 | \$3,266,957 | | | | \$3,266,957 |
| f. Total Components of Ending Fund Balance | \$3,266,957 | | | | \$3,266,957 |
| (Line f must agree with Ending Fund Balance) | | | | | |

| Section 3 :Proposed Change in Compensation | | Fiscal Impact of Proposed Agreement | | | |
|---|-----------------------------------|--|----------------------------------|----------------------------------|---|
| Compensation | Costs prior to Proposed Agreement | Current Year Increase/Decrease 2020-21 | Year 2 Increase/Decrease 2021-22 | Year 3 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 | | \$40,380.00 | \$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 | \$365,518.49 | \$13,421.22 | \$0.00 | \$0.00 | |
| | | 3.67% | 0.00% | 0.00% | % |
| 4 Health/Welfare Plans | | \$0.00 | \$0.00 | \$0.00 | |
| | | 0.00% | 0.00% | 0.00% | % |
| 5 Total Compensation, Add Items 1 thru 4 to equal 5 | \$ 365,518.49 | \$53,801.22 | \$0.00 | \$0.00 | |
| | | 14.72% | 0.00% | 0.00% | % |

| Section 6: IMPACT ON CURRENT YEAR | | | | | |
|---|--------------------------|--|--------------------------------------|--------------------------|----------------------|
| General Fund - Restricted | Latest Brd Apprvd Budget | Settlement Costs Agreement Adjustments | Settlement Costs Previously Budgeted | Other Budget Adjustments | New Projected Budget |
| OPERATING REVENUES | | | | | |
| LCFF/Revenue Sources (8010-8099) | \$0 | | | | \$0 |
| Federal Revenues | \$2,306,532 | | | | \$2,306,532 |
| Other State Revenues | \$901,729 | | | | \$901,729 |
| Other Local Revenues | \$163,048 | | | | \$163,048 |
| TOTAL | \$3,371,310 | | \$0 | \$0 | \$3,371,310 |
| OPERATING EXPENDITURES | | | | | |
| Certificated Salaries | \$170,934 | \$0 | | | \$170,934 |
| Classified Salaries | \$464,900 | \$40,380 | | | \$505,280 |
| Employee Benefits | \$496,603 | \$13,421 | | | \$510,024 |
| Books and Supplies | \$706,026 | | | | \$706,026 |
| Services, Other Operating Expenses | \$618,860 | | | | \$618,860 |
| Capital Outlay | \$362,503 | | | | \$362,503 |
| Other Outgo | \$177,584 | | | | \$177,584 |
| Direct/Indirect Support Costs | \$47,775 | | | | \$47,775 |
| TOTAL | \$3,045,185 | \$53,801 | \$0 | \$0 | \$3,098,986 |
| OPERATING SURPLUS (DEFICIT) | \$326,125 | -\$53,801 | \$0 | \$0 | \$272,323 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In | \$0 | | | | \$0 |
| Transfers <Out> | \$0 | | | | \$0 |
| Other Sources | \$0 | | | | \$0 |
| Other <Uses> | \$0 | | | | \$0 |
| Contributions | \$694,953 | | | | \$694,953 |
| TOTAL | \$694,953 | \$0 | \$0 | \$0 | \$694,953 |
| CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE | \$1,021,077 | -\$53,801 | \$0 | \$0 | \$967,276 |
| FUND BALANCE, RESERVES | | | | | |
| Beginning Fund Balance | \$540,947 | | | | \$540,947 |
| Audit Adjustments/Restatements | \$0 | | | | \$0 |
| Adjusted Beginning Fund Balance | \$540,947 | | | | \$540,947 |
| Ending Fund Balance | \$1,562,025 | -\$53,801 | \$0 | \$0 | \$1,508,223 |
| COMPONENTS OF ENDING BALANCE: | | | | | |
| 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 | \$1,562,025 | | | | \$1,508,223 |
| f. Total Components of Ending Fund Balance | \$1,562,025 | | | | \$1,508,223 |
| (Line f must agree with Ending Fund Balance) | | | | | |

| Section 3 :Proposed Change in Compensation | | Fiscal Impact of Proposed Agreement | | | | | |
|---|-----------------------------------|--|---|----------------------------------|---|----------------------------------|---|
| Compensation | Costs prior to Proposed Agreement | Current Year Increase/Decrease 2020-21 | | Year 2 Increase/Decrease 2021-22 | | Year 3 Increase/Decrease 2022-23 | |
| | | 1 Salary Schedule | | \$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 | | \$40,380.00 | | \$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 | \$83,800.59 | \$13,421.22 | | \$0.00 | | \$0.00 | |
| | | 16.02% | % | 0.00% | % | 0.00% | % |
| 4 Health/Welfare Plans | | \$0.00 | | \$0.00 | | \$0.00 | |
| | | 0.00% | % | 0.00% | % | 0.00% | % |
| 5 Total Compensation, Add Items 1 thru 4 to equal 5 | \$ 83,800.59 | \$53,801.22 | | \$0.00 | | \$0.00 | |
| | | 64.20% | % | 0.00% | % | 0.00% | % |

| Section 6: IMPACT ON CURRENT YEAR | | | | | |
|---|--------------------------|--|--------------------------------------|--------------------------|----------------------|
| General Fund - Restricted | Latest Brd Apprvd Budget | Settlement Costs Agreement Adjustments | Settlement Costs Previously Budgeted | Other Budget Adjustments | New Projected Budget |
| OPERATING REVENUES | | | | | |
| LCFF/Revenue Sources (8010-8099) | \$0 | | | | \$0 |
| Federal Revenues | \$2,306,532 | | | | \$2,306,532 |
| Other State Revenues | \$901,729 | | | | \$901,729 |
| Other Local Revenues | \$163,048 | | | | \$163,048 |
| TOTAL | \$3,371,310 | | \$0 | \$0 | \$3,371,310 |
| OPERATING EXPENDITURES | | | | | |
| Certificated Salaries | \$170,934 | \$0 | | | \$170,934 |
| Classified Salaries | \$464,900 | \$40,380 | | | \$505,280 |
| Employee Benefits | \$496,603 | \$13,421 | | | \$510,024 |
| Books and Supplies | \$706,026 | | | | \$706,026 |
| Services, Other Operating Expenses | \$618,860 | | | | \$618,860 |
| Capital Outlay | \$362,503 | | | | \$362,503 |
| Other Outgo | \$177,584 | | | | \$177,584 |
| Direct/Indirect Support Costs | \$47,775 | | | | \$47,775 |
| TOTAL | \$3,045,185 | \$53,801 | \$0 | \$0 | \$3,098,986 |
| OPERATING SURPLUS (DEFICIT) | \$326,125 | -\$53,801 | \$0 | \$0 | \$272,323 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In | \$0 | | | | \$0 |
| Transfers <Out> | \$0 | | | | \$0 |
| Other Sources | \$0 | | | | \$0 |
| Other <Uses> | \$0 | | | | \$0 |
| Contributions | \$694,953 | | | | \$694,953 |
| TOTAL | \$694,953 | \$0 | \$0 | \$0 | \$694,953 |
| CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE | \$1,021,077 | -\$53,801 | \$0 | \$0 | \$967,276 |
| FUND BALANCE, RESERVES | | | | | |
| Beginning Fund Balance | \$540,947 | | | | \$540,947 |
| Audit Adjustments/Restatements | \$0 | | | | \$0 |
| Adjusted Beginning Fund Balance | \$540,947 | | | | \$540,947 |
| Ending Fund Balance | \$1,562,025 | -\$53,801 | \$0 | \$0 | \$1,508,223 |
| COMPONENTS OF ENDING BALANCE: | | | | | |
| 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 | \$1,562,025 | | | | \$1,508,223 |
| f. Total Components of Ending Fund Balance | \$1,562,025 | | | | \$1,508,223 |
| (Line f must agree with Ending Fund Balance) | | | | | |

| Section 3 :Proposed Change in Compensation | | Fiscal Impact of Proposed Agreement | | | | | |
|--|--|--|---|----------------------------------|---|----------------------------------|---|
| Compensation | | Current Year Increase/Decrease 2020-21 | | Year 2 Increase/Decrease 2021-22 | | Year 3 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 | |
| | | 0.00% | % | 0.00% | % | 0.00% | % |
| 5 | Total Compensation, Add | \$0.00 | | \$0.00 | | \$0.00 | |
| | Items 1 thru 4 to equal 5 | #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 |
| OPERATING REVENUES | | | | | |
| LCFF/Revenue Limit Sources (8010-8099) | \$0 | | | | \$0 |
| Federal Revenues | \$395,000 | | | | \$395,000 |
| Other State Revenues | \$74,739 | | | | \$74,739 |
| Other Local Revenues | \$12,000 | | | | \$12,000 |
| TOTAL | \$481,739 | | \$0 | \$0 | \$481,739 |
| OPERATING EXPENDITURES | | | | | |
| Certificated Salaries | \$0 | \$0 | | | \$0 |
| Classified Salaries | \$156,551 | \$0 | | | \$156,551 |
| Employee Benefits | \$74,094 | \$0 | | | \$74,094 |
| Books and Supplies | \$264,739 | | | | \$264,739 |
| Services, Other Operating Expenses | \$32,000 | | | | \$32,000 |
| Capital Outlay | \$0 | | | | \$0 |
| Other Outgo | \$0 | | | | \$0 |
| Direct/Indirect Support Costs | \$9,116 | | | | \$9,116 |
| TOTAL | \$536,500 | \$0 | \$0 | \$0 | \$536,500 |
| OPERATING SURPLUS (DEFICIT) | -\$54,761 | \$0 | \$0 | \$0 | -\$54,761 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In | \$0 | | | | \$0 |
| Transfers <Out> | \$0 | | | | \$0 |
| Other Sources | \$0 | | | | \$0 |
| Other <Uses> | \$0 | | | | \$0 |
| Contributions | \$0 | | | | \$0 |
| TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 |
| CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE | -\$54,761 | \$0 | \$0 | \$0 | -\$54,761 |
| FUND BALANCE, RESERVES | | | | | |
| Beginning Fund Balance | \$363,787 | | | | \$363,787 |
| Audit Adjustments/Restatements | \$0 | | | | \$0 |
| Adjusted Beginning Fund Balance | \$363,787 | | | | \$363,787 |
| Ending Fund Balance | \$309,026 | \$0 | \$0 | \$0 | \$309,026 |
| COMPONENTS OF ENDING BALANCE: | | | | | |
| Reserve for: | | | | | |
| Revolving Cash | | | | | |
| Stores | | | | | |
| Other Reserves | | | | | |
| Designations | | | | | |
| Economic Uncertainties | | | | | |
| Other Designations | | | | | |
| Undesignated/Unappropriated | \$309,026 | | | | \$309,026 |
| | Components Breakdown is not correct | | | | Components Breakdown is not correct |

| Indx | Fund | Restricted | ObjectMajor | ObjectGroup | RevTot |
|----------|------|------------|--------------------------------------|--|----------------|
| 0100RA02 | 0100 | R | A. Revenues | 02) Federal Revenues | \$2,306,531.95 |
| 0100RA03 | 0100 | R | A. Revenues | 03) Other State Revenues | \$901,729.35 |
| 0100RA04 | 0100 | R | A. Revenues | 04) Other Local Revenues | \$163,048.26 |
| 0100RB01 | 0100 | R | B. Expenditures | 01) Certificated Salaries | \$170,934.35 |
| 0100RB02 | 0100 | R | B. Expenditures | 02) Classified Salaries | \$464,900.16 |
| 0100RB03 | 0100 | R | B. Expenditures | 03) Employee Benefits | \$496,603.12 |
| 0100RB04 | 0100 | R | B. Expenditures | 04) Books and Supplies | \$706,025.98 |
| 0100RB05 | 0100 | R | B. Expenditures | 05) Services, Other Operating Expenses | \$618,859.77 |
| 0100RB06 | 0100 | R | B. Expenditures | 06) Capital Outlay | \$362,502.64 |
| 0100RB07 | 0100 | R | B. Expenditures | 07) Other Outgo | \$177,584.00 |
| 0100RB08 | 0100 | R | B. Expenditures | 08) Direct Support/Indirect Costs | \$47,774.91 |
| 0100RD05 | 0100 | R | D. Other Financing Sources/Uses | 05) Contributions | \$694,952.60 |
| 0100RI01 | 0100 | R | I. Components of Ending Fund Balance | 01) Beginning Fund Balance | \$540,947.47 |
| 0100RI02 | 0100 | R | I. Components of Ending Fund Balance | 02) Audit Adjustments/Restatements | \$0.00 |
| 0100UA01 | 0100 | U | A. Revenues | 01) LCFF Sources | \$5,979,659.00 |
| 0100UA03 | 0100 | U | A. Revenues | 03) Other State Revenues | \$98,487.00 |
| 0100UA04 | 0100 | U | A. Revenues | 04) Other Local Revenues | \$88,000.00 |
| 0100UB01 | 0100 | U | B. Expenditures | 01) Certificated Salaries | \$2,415,260.00 |
| 0100UB02 | 0100 | U | B. Expenditures | 02) Classified Salaries | \$642,310.54 |
| 0100UB03 | 0100 | U | B. Expenditures | 03) Employee Benefits | \$1,482,465.35 |
| 0100UB04 | 0100 | U | B. Expenditures | 04) Books and Supplies | \$331,573.71 |
| 0100UB05 | 0100 | U | B. Expenditures | 05) Services, Other Operating Expenses | \$566,682.85 |
| 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 | -\$56,890.91 |
| 0100UD05 | 0100 | U | D. Other Financing Sources/Uses | 05) Contributions | -\$694,952.60 |
| 0100UI01 | 0100 | U | I. Components of Ending Fund Balance | 01) Beginning Fund Balance | \$3,226,790.48 |
| 0100UI02 | 0100 | U | I. Components of Ending Fund Balance | 02) Audit Adjustments/Restatements | \$0.00 |
| 1300BA02 | 1300 | B | A. Revenues | 02) Federal Revenues | \$395,000.00 |
| 1300BA03 | 1300 | B | A. Revenues | 03) Other State Revenues | \$74,738.51 |
| 1300BA04 | 1300 | B | A. Revenues | 04) Other Local Revenues | \$12,000.00 |
| 1300BB02 | 1300 | B | B. Expenditures | 02) Classified Salaries | \$156,551.00 |
| 1300BB03 | 1300 | B | B. Expenditures | 03) Employee Benefits | \$74,094.00 |
| 1300BB04 | 1300 | B | B. Expenditures | 04) Books and Supplies | \$264,738.51 |
| 1300BB05 | 1300 | B | B. Expenditures | 05) Services, Other Operating Expenses | \$32,000.00 |
| 1300BB06 | 1300 | B | B. Expenditures | 06) Capital Outlay | \$0.00 |
| 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 |

5. ADMINISTRATIVE: Action items:

- 5.6** Approval of Side Letter Addressing One-Time, Off-Schedule Payment for the 2020-2021 School Year Between Tipton Elementary School District and Associated Teachers of Tipton CTA/NEA

**SIDE LETTER
BETWEEN
TIPTON ELEMENTARY SCHOOL DISTRICT
AND THE
ASSOCIATED TEACHERS OF TIPTON CTA/NEA**

One-Time Payment- 2020-2021 School Year

June 15, 2021

This Side Letter is entered into by and between the Tipton Elementary School District (“District”) and the Associated Teachers of Tipton CTA/NEA (“Association”), collectively referred to as the “Parties.” The Parties have entered into this Side Letter to reflect the agreement regarding a one-time, off-schedule payment to employees of the Association for the 2020-2021 school year.

The Parties agree as follows:

1. Each employee of the Association shall receive a one-time, off-schedule payment in the amount of \$1,500. This payment shall be pro-rated for part-time employees and employees employed less than the full fiscal year, proportional to the time worked during the 2020-2021 school year.
2. To be eligible for this payment, the employee must be an employee of the District as of June 30, 2021.
3. This compensation shall be paid through the employee’s June paycheck.
4. Neither the Association nor the District makes any representations, warranties or guarantees regarding any tax and/or retirement consequences related to this Side Letter.
5. The Parties agree that this Side Letter is not precedent setting, does not constitute a past practice, and does not constitute a waiver of the District’s right to refuse to negotiate matters that are not mandatory subjects of bargaining.
6. The Parties agree this Side Letter constitutes the entire agreement between the Parties. Any prior verbal or nonverbal understanding, terms or conditions are deemed merged into this Side Letter.
7. The Parties agree that this Agreement completes all negotiations for the 2020-2021 school year.

This Side Letter is made and entered into this 9th day of June by the District and Association.

FOR THE DISTRICT:

Stacey Bettencourt
Stacey Bettencourt
Superintendent

Date: 6/9/2021

FOR THE ASSOCIATION:

Tamara Morton
Tamara Morton
CTA President

Date: 6/9/2021

5. ADMINISTRATIVE: Action items:

- 5.7** Approval of Side Letter Addressing One-Time, Off-Schedule Payment for the 2020-2021 School Year Between Tipton Elementary School District and California School Employees Association

**SIDE LETTER
BETWEEN
TIPTON ELEMENTARY SCHOOL DISTRICT
AND THE
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION**

One-Time Payment- 2020-2021 School Year

June 15, 2021

This Side Letter is entered into by and between the Tipton Elementary School District (“District”) and the California School Employees Association (“Association”), collectively referred to as the “Parties.” The Parties have entered into this Side Letter to reflect the agreement regarding a one-time, off-schedule payment to employees of the Association for the 2020-2021 school year.

The Parties agree as follows:

1. Each employee of the Association shall receive a one-time, off-schedule payment in the amount of \$1,500. This payment shall be pro-rated for part-time employees and employees employed less than the full fiscal year, proportional to the time worked during the 2020-2021 school year.
2. To be eligible for this payment, the employee must be an employee of the District as of June 30, 2021.
3. This compensation shall be paid through the employee’s June paycheck.
4. Neither the Association nor the District makes any representations, warranties or guarantees regarding any tax and/or retirement consequences related to this Side Letter.
5. The Parties agree that this Side Letter is not precedent setting, does not constitute a past practice, and does not constitute a waiver of the District’s right to refuse to negotiate matters that are not mandatory subjects of bargaining.
6. The Parties agree this Side Letter constitutes the entire agreement between the Parties. Any prior verbal or nonverbal understanding, terms or conditions are deemed merged into this Side Letter.
7. The Parties agree that this Agreement completes all negotiations for the 2020-2021 school year.

This Side Letter is made and entered into this 9th day of June, by the District and Association.

FOR THE DISTRICT:

Stacey Bettencourt

Stacey Bettencourt
Superintendent

Date: 6/9/2021

FOR THE ASSOCIATION:

Virginia Almeida

Virginia Almeida
CSEA President

Date: 6-9-21

5. ADMINISTRATIVE: Action items:

5.8 Discuss and Approve One-Time \$1,500, Off Salary Schedule Payment for the 2020-2021 School Year for Principal and Management Employees

One-Time, Off Salary Schedule Payment for the 2020-2021 School Year
for Principal and Management Employees

1. Each employee shall receive a one-time, off-schedule payment in the amount of \$1,500. This payment shall be pro-rated for part-time employees and employees employed less than the full fiscal year, proportional to the time worked during the 2020-2021 school year.
2. To be eligible for this payment, the employee must be an employee of the District as of June 30, 2021.
3. This compensation shall be paid through the employee's June paycheck.

5. ADMINISTRATIVE: Action items:

5.9 Discuss and Approve One-Time, Off Salary Schedule Payment for the 2020-2021 School Year for Business Manager

One-Time, Off Salary Schedule Payment for the 2020-2021 School Year for Business Manager

1. The Business Manager shall receive a one-time, off-schedule payment in the amount of \$900. This payment is pro-rated from \$1,500 for part-time employees and employees employed less than the full fiscal year, proportional to the time worked during the 2020-2021 school year.
2. To be eligible for this payment, the employee must be an employee of the District as of June 30, 2021.
3. This compensation shall be paid through the employee's June paycheck.

5. ADMINISTRATIVE: Action items:

5.12 Consider and Approve Agreement with California School Employees Association

CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION AND ITS
TIPTON CHAPTER #765 (CSEA)
TO
TIPTON ELEMENTARY SCHOOL DISTRICT (DISTRICT)
2021-2024 SUCCESSOR PROPOSAL 2
JUNE 10, 2021

ARTICLE 7: WAGES

7.3 The District shall increase the salary schedule for the ~~2019-2020 school year by one (1%) percent.~~
**2021-2022 school year by two and one half (2.5%) percent. With an off-schedule payment
of half a percent (.5%) to be paid out monthly for the 2021-2022 school year only.**

7.4 Professional Development Ladder

Bachelor's Degree – Unit members who have attained a Bachelor's Degree from an institution accredited by a recognized regional accrediting agency shall be forwarded a stipend of one thousand dollars (1,000) per year. The degree must pertain to education or the employee's classification with the district.

Master's Degree – Unit members who have attained a Master's Degree from an institution accredited by a recognized regional accrediting agency shall be forwarded a stipend of two thousand dollars (\$2,000) per year. The degree must pertain to education or the employee's classification with the district.

ARTICLE 8: HEALTH BENEFITS

8.1 ~~During the term of this Agreement, the District shall provide six (6) hours or more per day employees and dependents with health insurance, vision, and dental insurance.~~ **During the term of this agreement the district shall provide medical, vision, and dental insurance to all employees working six (6) or more hours per day. The District shall provide life insurance in the amount of \$25,000 will be provided for each employee.**

8.3 ~~Commencing July 1, 2019, the required District monthly contribution towards health, vision and dental insurance shall not exceed \$1,448.48. Premium costs in excess of \$1,448.48 for full-time employees shall be paid by the employee through payroll deductions.~~ **The District shall cover the full increase cost for health and welfare benefits for the 2021-2022 year.**

8.5 **All eligible employees interested in a golden handshake must inquire with the District by February 15th of that given school year.**

Appendix B

Educational incentive for Instructional Aides

1. All units must directly relate to the employee's major responsibilities as a district employee.
2. All units must be approved by the District Superintendent.
3. All units must be completed with at least C average.
4. Official transcripts must be submitted before credit can be given.
5. **Official transcripts must be submitted by September 10th to be applicable for the existing school year.**

Language for the Salary Schedule:

1. Ten-month employee: 180 workdays, plus paid holidays, and vacation days.
2. Twelve-month employees: 260 paid days include holidays and vacation days.
3. An employee who terminates with the District cannot return to employment higher than step 4.
4. New employees will be given a maximum of five steps credit for previous experience in similar positions.
5. Custodians/Aides and Transportation/Aides will be paid in schedule I or II for portion of their job related to cust/trans.
6. All substitutes shall be placed on the appropriate step as experience no higher than 4.
7. Babysitter for events shall be paid **\$14.00 per hour.
- 8. Employees with a Bachelor's Degree shall receive a \$1,000 stipend per year.**
- 9. Employees with a Master's Degree shall receive a \$2,000 stipend per year.**

CSEA and the District agree to remove Yard Duty Aide from the current salary schedule as that position no longer exists.

5. ADMINISTRATIVE: Action items:

5.13 Approval of Classified Salary Schedules

**Tipton Elementary School District
Classified Salary Schedule
2021-2022 (July 1, 2021 2.5% increase)**

APPENDIX A

| | |
|--------------|---|
| Schedule I | Cook Helper |
| Schedule II | Transportation/Custodial/Maintenance/Grounds/Any Transportation/Office Secretary |
| Schedule III | District Secretary, Early Childhood Coordinator |
| Schedule IV | Library Media Technician, Technology Technician |
| Schedule V | Transportation-Bus Driver/Custodial-Bus Driver/Maintenance-Bus Driver/Ground-Bus Driver |

(Must have a bus driver license to be placed on this schedule)

| STEPS | Hourly Rate Schedule I | Hourly Rate Schedule II | Hourly Rate Schedule III | Hourly Rate Schedule IV | Hourly Rate Schedule V |
|-------|---------------------------|----------------------------|-----------------------------|----------------------------|---------------------------|
| 1 | 15.32 | 16.44 | 20.53 | 22.59 | 19.03 |
| 2 | 15.73 | 16.87 | 20.89 | 24.17 | 19.47 |
| 3 | 16.19 | 17.31 | 21.21 | 25.44 | 19.91 |
| 4 | 16.63 | 17.72 | 21.62 | 26.15 | 20.32 |
| 5 | 17.05 | 18.17 | 21.94 | 27.15 | 20.77 |
| 6 | 17.48 | 18.60 | | | 21.18 |
| 7 | 17.92 | 19.03 | | | 21.62 |
| 8 | 18.33 | 19.47 | | | 22.05 |
| 9 | 18.77 | 19.91 | | | |
| 10 | 19.21 | 20.32 | | | |
| 11 | 19.66 | 20.77 | | | |
| 12 | 20.06 | 21.18 | | | |
| 13 | 20.51 | 21.62 | | | |
| 14 | 20.95 | 22.05 | | | |

1. Ten-month employee: 180 work days, plus paid holidays and vacation days.
2. Twelve-month employees: 260 paid days include holidays and vacation days.
3. An employee who terminates with the District cannot return to employment higher than step 4.
4. New employees will be given a maximum of five steps credit for previous experience in similar positions.
5. Custodian/Aides and Transportation/Aides will be paid in Schedule I or II for portion of their job related to cust/trans.
6. All substitutes shall be placed on the appropriate step as experience no higher than 4.
7. Babysitter for events shall be paid ****\$14.00** per hour as of 1/1/2021
8. Employees with a Bachelor's Degree shall receive a \$1,000 stipend per year
9. Employees with a Master's Degree in shall receive a \$2,000 stipend per year
- 10. 0.5% additional raise off of the salary schedule only for 2021-2022**

District Fully Paid Health Insurance for full-time employees.

****Minimum Wage \$12.00 per hour effective January 1, 2019.**

****Minimum Wage \$13.00 per hour effective January 1, 2020**

****Minimum Wage \$14.00 per hour effective January 1, 2021**

Superintendent Stacey Bell Date: 6/10/2021

Date Board Approved

Tipton Elementary School District
Classified Salary Schedule
Instructional Aides/Migrant Tutor/Materials Aide
2021-2022 (July 1, 2021 2.5% increase)

APPENDIX B

| STEPS | I | II | III | IV | V |
|-------|-------|-------------|-------------|-------------|-----------|
| | | 15-29 Units | 30-44 Units | 45-59 Units | 60+ Units |
| 1 | 15.15 | 15.60 | 16.04 | 16.59 | 17.06 |
| 2 | 15.60 | 16.01 | 16.50 | 17.06 | 17.55 |
| 3 | 16.01 | 16.44 | 17.00 | 17.55 | 18.02 |
| 4 | 16.44 | 16.87 | 17.44 | 18.02 | 18.47 |
| 5 | 16.87 | 17.31 | 17.93 | 18.47 | 18.93 |
| 6 | 17.31 | 17.72 | 18.35 | 18.93 | 19.41 |
| 7 | 17.72 | 18.16 | 18.83 | 19.41 | 19.87 |
| 8 | 18.17 | 18.59 | 19.32 | 19.87 | 20.29 |
| 9 | 18.59 | 19.03 | 19.78 | 20.29 | 20.81 |
| 10 | 19.03 | 19.47 | 20.23 | 20.81 | 21.25 |
| 11 | 19.47 | 19.91 | 20.73 | 21.25 | 21.74 |
| 12 | 19.91 | 20.32 | 21.18 | 21.74 | 22.19 |
| 13 | 20.32 | 20.77 | 21.64 | 22.19 | 22.65 |
| 14 | 20.77 | 21.18 | 22.11 | 22.65 | 23.14 |
| 15 | 21.18 | 21.61 | 22.59 | 23.14 | 23.64 |

Educational Incentive for Instructional Aides

- 1.1 All units must directly relate to the employee's major responsibilities as a district employee.
- 1.2 All units must be approved by the District Superintendent.
- 1.3 All units must be completed with at least a "C" average.
- 1.4 Official transcripts must be submitted before credit can be given.

Miscellaneous

1. Ten-month employee: 180 work days, plus paid holidays and vacation days.
 2. Eleven-month employees: work 200 days and are paid additionally for holidays and vacation days.
 3. An employee who terminates with the District cannot return to employment higher than step 4.
 4. New employees will be given a maximum of five steps credit for previous experience in similar positions.
 5. All substitutes regardless of employment with the District shall be placed on the salary schedule depending on experience and no higher than step 4.
 6. Instructional Aides hired at five (5) hours starting July 1, 2015.
 7. Units are due by Sept. 10th for credit to be given
 8. Babysitter for events shall be paid ****\$14.00** per hour as of 1/1/2021
 9. Employees with a Bachelor's Degree shall receive a \$1,000 stipend per year
 10. Employees with a Master's Degree in shall receive a \$2,000 stipend per year
 - 11. 0.5% additional raise off of the salary schedule only for 2021-2022**
- District Paid Health Insurance for full-time employees.

****Minimum Wage \$12.00 per hour effective January 1, 2019.**

****Minimum Wage \$13.00 per hour effective January 1, 2020**

****Minimum Wage \$14.00 per hour effective January 1, 2021**

Superintendent



Date:

4/10/2021

Date Board Approved

**Tipton Elementary School District
Classified Salary Schedule
2021-2022 (July 1, 2021 2.5% increase)**

APPENDIX D

Schedule I Family Social Worker

| STEPS | Hourly Rate <u>Schedule I</u> |
|-------|----------------------------------|
| 1 | 22.69 |
| 2 | 24.28 |
| 3 | 25.55 |
| 4 | 26.27 |
| 5 | 27.27 |

1. 10 -month employee: 180 work days, plus paid holidays and vacation days.
2. New employees will be given a maximum of five steps credit for previous experience in similar positions.
3. Employees with a Bachelor's Degree shall receive a \$1,000 stipend per year
4. Employees with a Master's Degree in shall receive a \$2,000 stipend per year
5. **0.5% additional raise off of the salary schedule only for 2021-2022**

Superintendent  Date: 10/10/2021

Date Board Approved

**Tipton Elementary School District
Classified Salary Schedule
2021-2022 (July 1, 2021 2.5% increase)**

Schedule I Administrative Assistant (Business Services)

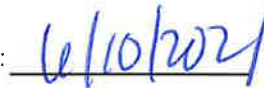
| STEPS | Hourly Rate <u>Schedule I</u> |
|-------|----------------------------------|
| 1 | 22.69 |
| 2 | 24.28 |
| 3 | 25.55 |
| 4 | 26.27 |
| 5 | 27.27 |

1. Eleven-month employee: 235 Days, paid holidays and vacation days
2. New employees will be given a maximum of five steps credit for previous experience in similar positions.
3. Employees with a Bachelor's Degree shall receive a \$1,000 stipend per year
4. Employees with a Master's Degree in shall receive a \$2,000 stipend per year
5. **0.5% additional raise off of the salary schedule only for 2021-2022**

Superintendent



Date:



Date Board Approved

5. ADMINISTRATIVE: Action items:

5.14 Updated School Calendar for 2021-2022

Tipton Elementary School District Calendar 2021-2022

| | M | T | W | T | F | Instructional Days | Non Inst. Days | Significant Dates | Explanation | |
|---|----|----|----|----|----|--------------------|----------------|----------------------|---|--|
| Aug. 2021 | | | | | | 17 | 3 | Aug 2, 3 or 6 | 1 Staff Floating Day (Class prep.) | |
| | 2 | 3 | 4 | 5 | 6 | | | Aug 4 - 5 | 2 Pre-service Days | |
| | 9 | 10 | 11 | 12 | 13 | | | Aug. 9 | First Day of School 1:30 Dismissal Day | |
| | 16 | 17 | 18 | 19 | 20 | | | Aug. 9, 10 & 11 | 1:30 Dismissal Day | |
| | 23 | 24 | 25 | 26 | 27 | | | Aug. 19 | Back to School Night - 2pm Dismissal | |
| | 30 | 31 | | | | | | Aug. 11 & 18 | Strategic Planning- Min. Day - 1:30pm Dismissal | |
| | | | | | | | | Aug. 25 | Staff Development - 1:30 Dismissal | |
| Sept. 2021 | | | 1 | 2 | 3 | 20 | 0 | Sept. 6 | Labor Day - No School | |
| | 6 | 7 | 8 | 9 | 10 | | | Sept. 15 | Fair Day - No School | |
| | 13 | 14 | 15 | 16 | 17 | | | Sept. 1, 8 & 22 | Strategic Planning- Min. Day - 1:30pm Dismissal | |
| | 20 | 21 | 22 | 23 | 24 | | | Sept. 29 | Staff Development - 1:30pm Dismissal | |
| | 27 | 28 | 29 | 30 | | | | | | |
| Oct. 2021 | | | | | 1 | 19 | 2 | Oct. 8 | End of 1st quarter (43 days) | |
| | 4 | 5 | 6 | 7 | 8 | | | Oct. 11 | Small School Staff Development | |
| | 11 | 12 | 13 | 14 | 15 | | | Oct. 18 | Parent/Teacher Conf. - No School | |
| | 18 | 19 | 20 | 21 | 22 | | | Oct. 19 | Parent/Teacher Conf. (make-up) - 2pm Dismissal | |
| | 25 | 26 | 27 | 28 | 29 | | | Oct. 6, 13, 20 & 27 | Strategic Planning- Min. Day - 1:30pm Dismissal | |
| Nov. 2021 | 1 | 2 | 3 | 4 | 5 | 16 | 0 | Nov. 3 | Staff Development - 1:30pm Dismissal | |
| | 8 | 9 | 10 | 11 | 12 | | | Nov. 10 & 17 | Strategic Planning- Min. Day - 1:30pm Dismissal | |
| | 15 | 16 | 17 | 18 | 19 | | | Nov. 11 | Veteran's Day | |
| | 22 | 23 | 24 | 25 | 26 | | | Nov. 19 | 2pm Dismissal | |
| | 29 | 30 | | | | | | Nov. 22 - 26 | Thanksgiving Holiday | |
| Dec. 2021 | | | 1 | 2 | 3 | 13 | 0 | Dec. 1, 8 & 15 | Strategic Planning - Min. Day - 1:30pm Dismissal | |
| | 6 | 7 | 8 | 9 | 10 | | | Dec. 17 | End of 2nd Quarter (42 days) | |
| | 13 | 14 | 15 | 16 | 17 | | | Dec. 17 | 2pm Dismissal | |
| | 20 | 21 | 22 | 23 | 24 | | | Dec. 20 - Jan 7 | Winter Vacation | |
| | 27 | 28 | 29 | 30 | 31 | | | | | |
| Jan. 2022 | 3 | 4 | 5 | 6 | 7 | 15 | 0 | | | |
| | 10 | 11 | 12 | 13 | 14 | | | Jan. 17 | Martin Luther King, Jr. Day | |
| | 17 | 18 | 19 | 20 | 21 | | | Jan. 12 & 26 | Strategic Planning- Min. Day - 1:30pm Dismissal | |
| | 24 | 25 | 26 | 27 | 28 | | | Jan. 19 | Staff Development - 1:30pm Dismissal | |
| | 31 | | | | | | | | | |
| Feb. 2022 | | 1 | 2 | 3 | 4 | 18 | 0 | Feb. 9 | Staff Development - 1:30pm Dismissal | |
| | 7 | 8 | 9 | 10 | 11 | | | Feb. 14 | Lincoln's Birthday - No School | |
| | 14 | 15 | 16 | 17 | 18 | | | Feb. 21 | President's Day | |
| | 21 | 22 | 23 | 24 | 25 | | | Feb. 2, 16 & 23 | Strategic Planning- Min. Day - 1:30pm Dismissal | |
| | 28 | | | | | | | Feb. 22 & 24 | 6-8th Parent/Teacher Conf. - 2pm Dismissal | |
| March 2022 | | 1 | 2 | 3 | 4 | 23 | 0 | March. 2 | Staff Development - 1:30pm Dismissal | |
| | 7 | 8 | 9 | 10 | 11 | | | March. 11 | End 3rd quarter (42 days) | |
| | 14 | 15 | 16 | 17 | 18 | | | March 9, 16, 23 & 30 | Strategic Planning - Min. Day - 1:30pm Dismissal | |
| | 21 | 22 | 23 | 24 | 25 | | | March 22 & 24 | TK-5th Parent/Teacher Conf. - 2pm Dismissal | |
| | 28 | 29 | 30 | 31 | | | | | | |
| April 2022 | | | | | 1 | 15 | 0 | April. 6 20 & 27 | Strategic Planning - Min. Day - 1:30pm dismissal | |
| | 4 | 5 | 6 | 7 | 8 | | | April 8 | 2 PM Dismissal | |
| | 11 | 12 | 13 | 14 | 15 | | | April 11 - 18 | Spring Break | |
| | 18 | 19 | 20 | 21 | 22 | | | April 18 | Possible Fog Make-up Day #1 | |
| | 25 | 26 | 27 | 28 | 29 | | | | | |
| May 2022 | 2 | 3 | 4 | 5 | 6 | 21 | 0 | May 4 | Staff Development - 1:30pm Dismissal | |
| | 9 | 10 | 11 | 12 | 13 | | | May 11, 18 & 25 | Strategic Planning- Min. Day - 1:30pm Dismissal | |
| | 16 | 17 | 18 | 19 | 20 | | | May 27 | End of 4th Quarter (50 Days) | |
| | 23 | 24 | 25 | 26 | 27 | | | May 30 | Memorial Day - No School | |
| | 30 | 31 | | | | | | | | |
| June 2022 | | | 1 | 2 | 3 | 3 | 0 | June 1 | Strategic Planning - Min. Day - 1:30pm Dismissal | |
| | 6 | | | | | | | June 3 | Last Day/School Graduation 7pm & 1:30pm Dismissal | |
| | | | | | | | | June 6 | Possible Fog Make-up Day #2 | |
| Total Teacher Contract Days >> | | | | | | 180 | 5 | | | |
| NO SCHOOL-Vacation/Federal, Local Holiday or Parent/Teacher Conferences or Full Day Staff Development | | | | | | | | | | |
| Staff Development Days (1:30-3:30pm) - 7 Wednesdays | | | | | | | | | | |
| Fall & Spring Parent/Teacher Conferences - 2pm dismissal Spring: 6th-8th Feb. 22 & 24; TK-5th March 22 & 24 | | | | | | | | | | |
| Strategic Planning-Min. Day 1:30pm dismissal | | | | | | | | | | |
| 6/10/2021 | | | | | | | | | Approved 3/9/21 Amended and approved 6/15/2021 | |

5. ADMINISTRATIVE: Action items:

5.15 Agreement with Jane Pharis for Professional Services

**TIPTON ELEMENTARY SCHOOL DISTRICT
AGREEMENT FOR PROFESSIONAL SERVICES**

**2020-2021-11
Agreement No**

This Agreement is entered into between the Tipton Elementary School District hereinafter referred to as the "District," and hereinafter referred to as the "Contractor" and dated, for reference, **Mary Jane Pharis**.

The parties agree as follows:

1. **CONSULTANT SERVICES** Contractor agrees to perform during the term of this Agreement, the tasks, obligations and services set forth in the "Scope of Services" attached to and incorporated into this Agreement as "Appendix A".

2. **PAYMENT** Contractor agrees to undertake the work defined in Appendix A for:
b. **Payment at the rate of \$280 per day or \$35.00 per hour for periods of less than one day.**

In addition to these rates, Tipton Elementary School District will, reimburse Contractor for actual and necessary travel expenses, which will include meals and lodging only if overnight stay is required. Car travel outside of Tulare County or by air will not be reimbursed unless previously approved by an authorized agent, Superintendent.

All payments will be based on invoices submitted to the Tipton Elementary School District by Contractor 7,

Contractor will invoice the District not more frequently than monthly for services performed and expenses incurred during the previous month. The District will render payment thirty (30) days of receipt of invoice, except that if payment is based on a total price under (a) above, the District will retain ten percent (10%) of the total contract amount (other than travel expenses) until all services under this Agreement have been completed satisfactorily.

3. **TERM OF AGREEMENT** The term of this Agreement begins on **June 7, 2021** and ends **June 4, 2022**. Extension or renewal requires approval of the Superintendent or authorized representative. Unless compensation is fixed on the basis of a daily or hourly rate, compensation will not be increased upon extension of the Agreement without approval of the Superintendent or authorized representative.

This Agreement may be terminated by the District at any time on 15 days prior written notice to the Contractor. In the event of termination for reasons other than cause, the District will pay the Contractor for work done up to the time of termination. In the event of termination for cause, Contractor need be compensated only to the extent required by law.

4. **TIME FOR PERFORMANCE** All services required of the Contractor will be completed on or before the specified end of the term.

5. **RECORDS** Contractor will maintain full and accurate records in connection with this Agreement and will make them available to the District for inspection at any time. Contractor's work product produced under this Agreement shall be the property of the District.

6. **STATUS OF CONTRACTOR** The District and Contractor agree that Contractor, in performing the services specified in this Agreement, shall act as an independent Contractor and shall have control of all work and the manner in which it is performed. Contractor shall be free to contract for similar service to be performed for other employers while under contract with the District. Contractor will not accept such engagements, which interfere with performance under this Agreement. Contractor is not entitled to participate in any pension plan, insurance, bonus or similar benefits the District provides for its employees.

It is further agreed that Contractor shall:

- be responsible for setting their own work schedule and work hours;
 - provide for their own supplies, tools or instruments used at work;
 - work out of their own home, office or business establishment and not from a set location at any District site; and
 - abide by any and all factors affecting independent contractor status.
7. HOLD HARMLESS Contractor shall hold Tipton Elementary School District, its officers, agents, and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of Contractor, its officers, agents or employees taken under this Agreement.
8. COMPLIANCE WITH LAWS Contractor shall comply with all applicable federal, state and local laws, rules, regulations and ordinances involving its employees, including workers' compensation and tax laws.
9. MODIFICATION OR ASSIGNMENT. This Agreement may not be assigned by either party without the express written consent of the other. No modification shall be effective unless approved in writing by the Superintendent or authorized agent and authorized representatives of the parties and their business addresses as follows:

IN WITNESS THEREOF, the parties hereto have executed this Agreement on the date written below.

CONTRACTOR

Signature Date

Print Name Phone #

TIPTON ELEMENTARY SCHOOL DISTRICT

Stacy Bettencourt 6/10/21
Approved by Date

Stacy Bettencourt Superintendent
Print Name Title

Social Security No/ Employee ID Number

Address

City

| | |
|---|-------------------------------|
| OFFICE USE ONLY: | |
| Requested by: District Administrator | Date |
| Source of funding | Budget Classification |
| SUBMIT INVOICE TO: | |
| Fingerprint Clearance: Yes ___ No ___ | T.B. Clearance Yes ___ No ___ |
| Business Office Tipton Elementary School District P.O. Box 787 Tipton, CA. 93272 | |

5. ADMINISTRATIVE: Action items:

5.16 Discard Hobart Mixer #1164763



TIPTON ELEMENTARY SCHOOL

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

Stacey Bettencourt
Superintendent

Cherie Solian Ed.D.
Principal

Cassandra Cunha
Business Manager

Fausto Martin
MOT Director

Connie Sanchez
Cafeteria Manager

Tiger Pride!

Date: June 10, 2021

To the Governing Board:

Our large Hobart mixer serial #1164763, which is over 35 years old, is no longer functioning and has been leaking oil. We are unable repair the machine and will need to dispose of it. We will need to replace it with a new machine in the near future.

Thank you,

Connie Sanchez
Cafeteria Manager
Tipton Elementary School District

Greg Rice
President

Iva Sousa
Clerk

Board Members
John Cardoza
Trustee

Shelley Heeger
Trustee

Fernando Cunha
Trustee

6. FINANCE: Action items:

6.1 Budget Revisions

Budget Revision Report

Bdg Revision Final

Control Number: 61049403

| Account Classification | Approved / Revised | Change Amount | Proposed Budget |
|--------------------------------------|--------------------|---------------|-----------------|
| Fund: 0100 General Fund Expenditures | | | |
| Classified Salaries | | | |
| 010-32120-0-11100-10000-21000-0-0000 | \$0.00 | \$40,380.00 | \$40,380.00 |
| Total: | \$0.00 | \$40,380.00 | \$40,380.00 |
| Employee Benefits | | | |
| 010-32120-0-11100-10000-32020-0-0000 | \$0.00 | \$8,358.66 | \$8,358.66 |
| 010-32120-0-11100-10000-33022-0-0000 | \$0.00 | \$2,503.56 | \$2,503.56 |
| 010-32120-0-11100-10000-33023-0-0000 | \$0.00 | \$585.50 | \$585.50 |
| 010-32120-0-11100-10000-35020-0-0000 | \$0.00 | \$484.56 | \$484.56 |
| 010-32120-0-11100-10000-36020-0-0000 | \$0.00 | \$1,421.30 | \$1,421.30 |
| 010-32120-0-11100-10000-37020-0-0000 | \$0.00 | \$67.64 | \$67.64 |
| Total: | \$0.00 | \$13,421.22 | \$13,421.22 |
| Total Expenditures | \$0.00 | \$53,801.22 | \$53,801.22 |

Budgeted Unappropriated Fund Balance before this adjustment:

\$4,828,982.04

Total Adjustment to Unappropriated Fund Balance:

(\$53,801.22)

Budgeted Unappropriated Fund Balance after this adjustment:

\$4,775,180.82

Budget Revision Report

Control Number: 61049403

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 _____

Budget Revision Report

Bdg Revision Final

Control Number: 61050480

| Account Classification | Approved / Revised | Change Amount | Proposed Budget |
|---|--------------------|---------------|-----------------|
| Fund: 0100 General Fund Expenditures | | | |
| Certificated Salaries | | | |
| 010-32120-0-11100-10000-11000-0-0000 | \$67,365.00 | \$37,500.00 | \$104,865.00 |
| Total: | \$67,365.00 | \$37,500.00 | \$104,865.00 |
| Employee Benefits | | | |
| 010-32120-0-11100-10000-31010-0-0000 | \$10,625.00 | \$6,056.25 | \$16,681.25 |
| 010-32120-0-11100-10000-33013-0-0000 | \$968.00 | \$543.75 | \$1,511.75 |
| 010-32120-0-11100-10000-35010-0-0000 | \$801.00 | \$18.75 | \$819.75 |
| 010-32120-0-11100-10000-36010-0-0000 | \$2,349.00 | \$1,319.93 | \$3,668.93 |
| 010-32120-0-11100-10000-37010-0-0000 | \$112.00 | \$62.81 | \$174.81 |
| Total: | \$14,855.00 | \$8,001.49 | \$22,856.49 |
| Total Expenditures | \$82,220.00 | \$45,501.49 | \$127,721.49 |

Budgeted Unappropriated Fund Balance before this adjustment:

\$4,828,982.04

Total Adjusted to Unappropriated Fund Balance:

(\$45,501.49)

Budgeted Unappropriated Fund Balance after this adjustment:

\$4,783,480.55

Budget Revision Report

Bdg Revision Final

Control Number: 61050480

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 _____