

# Tipton Elementary School District

## AGENDA

### REGULAR BOARD MEETING

Tuesday, December 3, 2024  
7:00 p.m. District Board Room

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

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

2. **Public Input:**

In order to ensure that Members of the public are provided a meaningful opportunity to address the board on agenda items that are within the Board's jurisdiction, agenda items may be addressed either at the public input portion of the agenda, or at the time the matter is taken up by board. The 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 Board Meeting, November 5, 2024

3.2 Minutes of Special Board Meeting, November 19, 2024

3.3 Conference, Field Trip, Fund Raiser and Facilities Requests

4. **ADMINISTRATIVE: Action items:**

4.1 Resolution #2024-2025-04 Approving Participation in the 2024-2025 Classified School Employee Summer Assistance Program

4.2 Review and Report the Annual and Five Year Collected and Expended Developer Fees for the Fiscal Year ending June 30, 2024

4.3 CSEA Public Disclosure for the 2024-2025 School Year

4.4 Consider and Approve Agreement with California School Employees Association

4.5 Approval of Classified Salary Schedules

4.6 Updated ELOP Plan

5. **FINANCE: Action items:**

5.1 Vendor Payments

5.2 Budget Revisions

5.3 First Interim Report

6. **INFORMATION: (Verbal Reports & presentations)**
  - 6.1 MOT--FOOD SERVICE—PROJECTS
7. **Adjourn to Closed Session:** The Board will consider and may act upon any of the following items in closed session. Any action taken will be reported publicly at the end of closed session as required by law.
  - 7.1 Employee Organization:
    - Government Code Section 54957.6
    - Conference with labor negotiators
    - Agency designated representatives: Superintendent
    - Employee Organization: Principal, Business Manager, and Management Employees
  - 7.2 Government Code Section 54957.6
    - Conference with labor negotiators
    - Agency designated representatives: Board President
    - Employee Organization: Superintendent
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, telephone 752-4213.**

**Agenda Posted: November 21, 2024**

# **Distrito Escolar Primario de Tipton**

## **ORDEN DEL DÍA**

### **REUNIÓN REGULAR DE LA JUNTA**

Martes 3 de diciembre de 2024  
19:00 h Sala de la Junta del Distrito

#### **1. Llamado al orden del día - Saludo a la bandera**

En cumplimiento de la Ley de Estadounidenses con Discapacidades y la Ley Brown, si necesita asistencia especial para participar en la reunión, incluida la recepción de la agenda y los documentos del paquete de la agenda en un formato alternativo, comuníquese con la oficina del Distrito Escolar Primario de Tipton al (559) 752-4213. La notificación con 48 horas de antelación a la reunión permitirá al distrito hacer los arreglos razonables para garantizar la accesibilidad a esta reunión (28CFR35.102-35, 104 ADA Título II) y permitir la preparación de documentos en un formato alternativo adecuado.

#### **2. Aportes del público:**

Para garantizar que los miembros del público tengan una oportunidad significativa de dirigirse a la junta sobre los temas de la agenda que están dentro de la jurisdicción de la junta, los temas de la agenda pueden abordarse en la parte de aportes del público de la agenda o en el momento en que la junta aborde el asunto. Las presentaciones de la junta están limitadas a 3 minutos por persona y 15 minutos por tema.

2.1 Relaciones con la comunidad/Comentarios de los ciudadanos

2.2 Informes de las unidades de empleados CTA/CSEA

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

3.1 Acta de la reunión de la junta, 5 de noviembre de 2024

3.2 Acta de la reunión especial de la junta, 19 de noviembre de 2024

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

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

4.1 Resolución n.º 2024-2025-04 Aprobación de la participación en el Programa de asistencia de verano para empleados escolares clasificados 2024-2025

- 4.2 Revisión e informe de las tarifas de desarrollador recaudadas y gastadas anuales y quinquenales para el año fiscal que finaliza el 30 de junio de 2024
- 4.3 Divulgación pública de la CSEA para el año escolar 2024-2025
- 4.4 Consideración y aprobación del acuerdo con la Asociación de empleados escolares de California
- 4.5 Aprobación de Escalas salariales clasificadas
- 4.6 Plan ELOP actualizado

## **5. FINANZAS: Puntos de acción:**

- 5.1 Pagos a proveedores
- 5.2 Revisiones presupuestarias
- 5.3 Primer informe provisional

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

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

**7. Aplazamiento a sesión a puertas cerradas: La Junta considerará y podrá tomar medidas sobre cualquiera de los siguientes puntos en sesión a puertas cerradas. Cualquier acción tomada se informará públicamente al final de la sesión a puertas cerradas, como lo exige la ley.**

### **7.1 Organización de empleados:**

Código de Gobierno, Sección 54957.6

Conferencia con negociadores laborales

Representantes designados por la agencia: Superintendente

Organización de empleados: Director, Gerente comercial y empleados de la gerencia

### **7.2 Código de Gobierno, Sección 54957.6**

Conferencia con negociadores laborales

Representantes designados por la agencia: Presidente de la junta

Organización de empleados: Superintendente

## **8. Reanudación de la sesión abierta**



## **9. Informe de la sesión cerrada**

## **10. Aplazamiento**

**Aviso: Si se distribuyen documentos a los miembros de la junta en relación con un tema de la agenda dentro de las 72 horas posteriores a una reunión regular de la junta, al mismo tiempo los documentos se pondrán a disposición del público para su inspección en la Oficina del Distrito ubicada en 370 N. Evans Road, Tipton CA. 93272, teléfono 752-4213.**

**Agenda publicada: 21 de noviembre de 2024**

3. **CONSENT CALENDAR: Action items:**
  - 3.1 Minutes of Board Meeting, November 5, 2024

# Tipton Elementary School District MINUTES

## REGULAR BOARD MEETING

Tuesday, November 5, 2024  
7:00 p.m. District Board Room

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

*Board President, Iva Sousa called the meeting to order at 7:01 pm and led the flag salute. Board Members Present: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha and Greg Rice. Guest: Jackie Everett, Tim Starling, and Tammy Lampe.*

**2. Public Input:**

**2.1** Community Relations/Citizen Comments-

**2.2** Reports by Employee Units CTA/CSEA-  
*No Comments*

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

**3.1** Minutes of the Regular Board Meeting, October 1, 2024

**3.2** Minutes of the Special Board Meeting, October 15, 2024

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

**3.4** Library Surplus

**3.5** Agreement with TCOE for New Teacher and Leadership Development for 2024-2025

*Motion to approve the Consent Calendar was made by Fernando Cunha and seconded by Greg Rice.*

*Vote Yea 5/ No 0 / Abstain 0 / Absent 0*

*Yea –Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – 0*

**4. ADMINISTRATIVE: Action items:**

**4.1** Setting the Date for the Annual Organizational Meeting

*Motion to set the date for the Annual Organizational Meeting for Dec 17, 2024 was made by Greg Rice and seconded by Fernando Cunha.*

*Vote Yea 5/ No 0 / Abstain 0 / Absent 0*

*Yea –Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – 0*

**4.2** CTA Public Disclosure for the 2024-2025 School Year

*Motion to approve the CTA Public Disclosure for the 2024-2025 School Year was made by Greg Rice and seconded by Fernando Cunha.*

*Vote Yea 5/ No 0 / Abstain 0 / Absent 0*

*Yea –Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – 0*

#### **4.3 Discussion and Approval of Tentative Agreement between Tipton Elementary School and Associated Teachers of Tipton**

*Motion to approve the Tentative Agreement between Tipton Elementary School and Associated Teachers of Tipton was made by Greg Rice and seconded by John Cardoza.*

*Vote Yea 5/ No 0 / Abstain 0 / Absent 0*

*Yea –Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – 0*

#### **4.4 Approval of Certificated Salary Schedule**

*Motion to approve the Certificated Salary Schedule was made by Fernando Cunha and seconded by Greg Rice.*

*Vote Yea 5/ No 0 / Abstain 0 / Absent 0*

*Yea –Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – 0*

#### **4.5 Board Policy for September**

*Motion to approve Board Policy for September was made by Greg Rice and seconded by Shelley Heeger.*

*Vote Yea 5/ No 0 / Abstain 0 / Absent 0*

*Yea –Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – 0*

#### **4.6 SY2025-26 Annual Renewal of Services Super Co-Op Joint Powers of Authority**

*Motion to approve the SY2025-26 Annual Renewal of Services Super Co-Op Joint Powers of Authority was made by Greg Rice and seconded by Fernando Cunha.*

*Vote Yea 5/ No 0 / Abstain 0 / Absent 0*

*Yea –Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – 0*

**5. FINANCE: Action items:**

**5.1 Vendor Payments**

*Motion to approve Vendor Payments was made by Greg Rice and seconded by Fernando Cunha.*

*Vote Yea 5/ No 0 / Abstain 0 / Absent 0*

*Yea –Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – 0*

**5.2 Budget Revisions**

*Motion to approve Budget Revisions was made by Greg Rice and seconded by Fernando Cunha.*

*Vote Yea 5/ No 0 / Abstain 0 / Absent 0*

*Yea –Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – 0*

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

**6.1 MOT--FOOD SERVICE—PROJECTS**

*Mrs. Stacey Bettencourt updated the Board on the TK Building project.*

*Mrs. Jackie Everett updated the Board regarding events and trainings that were happening on campus.*

**6.2 Williams Uniform Complaint Procedures – 3<sup>rd</sup> Quarter July - September**

*Mrs. Stacey Bettencourt shared with the Board that there were no complaints for the 3<sup>rd</sup> quarter.*

**7. Adjourn to Closed Session: 8:03 p.m.**

**8. Reconvene to open session: 9:16 p.m.**

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

**7.1 Government Code Section 54957.6**

Conference with labor negotiators

Agency designated representatives: Superintendent

Employee Organization: California School Employees Association and its Chapter

765

**7.2 Education Code Section 35146**

Student Transfers, inner District request

*Motion to approve student #24-25034 request for inter District was made by John Cardoza and seconded by Greg Rice.*

*Vote Yea 5/ No 0 / Abstain 0 / Absent 0*

*Yea –Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – 0*

*Motion to approve student #24-25035 request for inter District was made by John Cardoza and seconded by Greg Rice.*

*Vote Yea 5/ No 0 / Abstain 0 / Absent 0*

*Yea –Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza, and Greg Rice*

*No – 0*

*Abstain –0*

*Absent – 0*

**10. Adjournment 9:17 p.m.**

**Minutes approved December 3, 2024**

\_\_\_\_\_  
Iva Sousa, President

\_\_\_\_\_  
John Cardoza, Clerk

\_\_\_\_\_  
Stacey Bettencourt, Secretary

# **Distrito Escolar Primario de Tipton**

## **Minutos**

### **REUNIÓN REGULAR DE LA JUNTA**

Martes 5 de Noviembre de 2024

19:00 h Sala de la Junta del Distrito

#### **1. Llamado al orden del día - Saludo a la bandera**

*La presidenta de la junta, Iva Sousa, llamó a la reunión a las 7:01 p. m. y dirigió el saludo a la bandera. Miembros de la junta presentes: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice. Invitados: Jackie Everett, Tim Starling y Tammy Lampe.*

#### **2. Aportes públicos:**

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

**2.2** Informes de las unidades de empleados CTA/CSEA-

*Sin comentarios*

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

**3.1** Actas de la reunión ordinaria de la junta, 1 de octubre de 2024

**3.2** Actas de la reunión especial de la junta, 15 de octubre de 2024

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

**3.4** Excedentes de la biblioteca

**3.5** Acuerdo con TCOE para el desarrollo de nuevos maestros y liderazgo para 2024-2025

*Fernando Cunha hizo la moción para aprobar el Calendario de consentimiento y Greg Rice la apoyó.*

*Votos a favor 5/ No 0 / Abstención 0 / Ausencia 0*

*A favor – Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza y Greg Rice*

*No – 0*

*Abstención –0*

*Ausencia – 0*

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

**4.1** Establecer la fecha para la reunión organizativa annual

*Greg Rice hizo la moción de fijar la fecha de la Reunión Organizativa Anual para el 17 de Diciembre de 2024, con el apoyo de Fernando Cunha.*

*Voto Sí 5/ No 0 / Abstención 0 / Ausencia 0*

*Sí – Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza y Greg Rice*

*No – 0*

*Abstención –0*

*Ausencia – 0*

#### **4.2 CTA Pública Divulgación para el año escolar 2024-2025**

*La moción para aprobar la Divulgación pública de la CTA para el año escolar 2024-2025 fue hecha por Greg Rice y secundada por Fernando Cunha.*

*Voto Sí 5/ No 0 / Abstención 0 / Ausencia 0*

*Sí – Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza y Greg Rice*

*No – 0*

*Abstención –0*

*Ausencia – 0*

#### **4.3 Discusión y aprobación del acuerdo tentativo entre la escuela primaria Tipton y los maestros asociados de Tipton**

*La moción para aprobar el Acuerdo Provisional entre la Escuela Primaria Tipton y los Maestros Asociados de Tipton fue hecha por Greg Rice y secundada por John Cardoza.*

*Voto Sí 5/ No 0 / Abstención 0 / Ausencia 0*

*Sí – Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza y Greg Rice*

*No – 0*

*Abstención –0*

*Ausencia – 0*

#### **4.4 Aprobación del programa de sueldos certificados**

*La moción para aprobar la Escala Salarial Certificada fue hecha por Fernando Cunha y secundada por Greg Rice.*

*Votos a favor 5/ No 0 / Abstención 0 / Ausencia 0*

*A favor – Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza y Greg Rice*

*No – 0*

*Abstención –0*

*Ausencia – 0*

#### **4.5 Política de la Junta para septiembre**

*Greg Rice hizo una moción para aprobar la Política de la Junta para septiembre, que fue secundada por Shelley Heeger.*

*Votos a favor 5/ No 0 / Abstención 0 / Ausencia 0*

*A favor – Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza y Greg Rice*

*No – 0*

*Abstención –0*

*Ausencia – 0*

#### **4.6 Renovación anual de los poderes conjuntos de autoridad de la Supercooperativa de servicios para el año escolar 2025-26**

*La moción para aprobar la renovación anual de los poderes conjuntos de autoridad de la Supercooperativa de servicios para el año escolar 2025-26 fue presentada por Greg Rice y apoyada por Fernando Cunha.*

*Voto Sí 5/ No 0 / Abstención 0 / Ausencia 0*



*Sí – Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza y Greg Rice*  
*No – 0*  
*Abstención –0*  
*Ausencia – 0*

**5. FINANZAS: Puntos de acción:**

**5.1 Pagos a proveedores**

*La moción para aprobar los pagos a proveedores fue hecha por Greg Rice y secundada por Fernando Cunha.*

*Voto Sí 5/ No 0 / Abstención 0 / Ausencia 0*

*Sí – Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza y Greg Rice*

*No – 0*

*Abstención –0*

*Ausencia – 0*

**5.2 Revisiones presupuestarias**

*La moción para aprobar las revisiones del presupuesto fue hecha por Greg Rice y secundada por Fernando Cunha. Voto Sí 5/ No 0 / Abstención 0 / Ausencia 0*

*Sí – Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza y Greg Rice*

*No – 0*

*Abstención –0*

*Ausencia – 0*

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

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

*La Sra. Stacey Bettencourt actualizó a la Junta sobre el proyecto del edificio TK.*

*La Sra. Jackie Everett actualizó a la Junta sobre los eventos y capacitaciones que se estaban llevando a cabo en el campus.*

**6.2 Procedimientos uniformes de quejas de Williams: tercer trimestre de julio a septiembre**

*La Sra. Stacey Bettencourt informó a la Junta que no hubo quejas para el tercer trimestre.*

**7. Aplazamiento a sesión a puertas cerradas: 8:03 pm**

**8. Reanudación de la sesión abierta: 9:16 pm**

**9. Informe de la sesión cerrada:**

**7.1 Código de Gobierno, Sección 54957.6**

Conferencia con negociadores laborales

Representantes designados por la agencia: Superintendente

Organización de empleados: Asociación de empleados escolares de California y su

Capítulo 765

**7.2 Código de Educación, Sección 35146**

*Transferencias de estudiantes, solicitud interna del Distrito  
La moción para aprobar la solicitud del estudiante n.º 24-25034 para el distrito fue  
presentada por John Cardoza y secundada por Greg Rice.*

*Votos a favor 5/ No 0 / Abstención 0 / Ausencia 0*

*A favor – Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza y Greg Rice*

*No – 0*

*Abstención –0*

*Ausencia – 0*

*La moción para aprobar la solicitud del estudiante n.º 24-25035 para la reunión  
interdistrital fue presentada por John Cardoza y apoyada por Greg Rice.*

*Votos Sí 5/ No 0 / Abstenciones 0 / Ausentes 0*

*A favor – Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza y Greg Rice*

*No – 0*

*Abstenciones –0*

*Ausentes – 0*

## **10. Aplazamiento 9:17 pm**

**Acta aprobada el 3 de Diciembre de 2024**

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Iva Sousa, presidenta

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John Cardoza, secretario

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Stacey Bettencourt, secretaria

3. **CONSENT CALENDAR: Action items:**
  - 3.2 Minutes of Special Board Meeting, November 19, 2024

# Tipton Elementary School District

## Minutes

### SPECIAL BOARD MEETING

Tuesday, November 19, 2024  
6:00 p.m. District Board Room

1. **CALL TO ORDER- FLAG SALUTE**  
*Board President, Iva Sousa called the meeting to order at 6:00 pm and led the flag salute. Board Members Present: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha and Greg Rice. Guest: Jackie Everett*
2. **PUBLIC INPUT:**  
2.1 Community Relations/Citizen Comments
3. **Adjourn to Closed Session: 6:01 pm**
4. **Reconvene to Open Session 7:20 pm**
5. **Report out from Closed Session**  
3.1 Government Code section 54957  
Public Employee Discipline/Dismissal/Release/Complaint  
*The Board voted with a motion by Member Greg Rice, seconded by Member Fernando Cunha to approve the investigation findings and the issuance of notices of findings. The motion passed as follows Ayes: Fernando Cunha; John Cardoza; Iva Sousa Greg Rice; Shelley Heeger.*
6. **ADJOURNMENT: 7:22 pm**

**Minutes approved December 3, 2024**

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Iva Sousa, President

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John Cardoza, Clerk

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Stacey Bettencourt, Secretary

# Distrito escolar primario de Tipton

## Minutos

### REUNIÓN ESPECIAL DE LA JUNTA

Martes, 19 de Noviembre de 2024

6:00 p.m. Sala de juntas del distrito

#### 1. LLAME PARA ORDENAR - SALUDO A LA BANDERA

*La presidenta de la Junta Directiva, Iva Sousa, abrió la reunión a las 6:00 pm y encabezó la bandera. saludo. Miembros de la Junta presentes: Iva Sousa, Shelley Heeger, John Cardoza, Fernando Cunha y Greg Rice. Invitada: Jackie Everett*

#### 2. COMENTARIOS DEL PÚBLICO:

2.1 Relaciones comunitarias/comentarios de los ciudadanos

#### 3. Suspender la sesión a puerta cerrada 6:01 pm

#### 4. Volver a reunirse para la sesión abierta 7:20 pm

#### 5. Informe desde la sesión cerrada

3.1 Código de Gobierno sección 54957 Disciplina/Despido/Liberación/Queja de Empleados Públicos

*La Junta votó con una moción del miembro Greg Rice, apoyada por el miembro Fernando Cunha, para aprobar los hallazgos de la investigación y la emisión de avisos de hallazgos. La moción fue aprobada de la siguiente manera: Sí: Fernando Cunha; Juan Cardoza; Iva Sousa; Greg Rice; Shelley Heeger.*

#### 6. APLAZAMIENTO: 7:22 pm

Acta aprobada el 3 de diciembre de 2024

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Iva Sousa, Presidenta

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John Cardoza, Secretario

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Stacey Bettencourt, Secretaria

3. **CONSENT CALENDAR: Action items:**
  - 3.3 Conference, Field Trip, Fund Raiser and Facilities Requests

# Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) ASES GRADE K-8<sup>th</sup>

CLASSES ATTENDING \_\_\_\_\_

DATE OF TRIP 12/14/24 NUMBER OF PUPILS 100 ADULTS 12

DESTINATION Coyote Entertainment Center

BUS TO LEAVE SCHOOL AT 10:15am RETURN AT 3:30 PM

### BUS ROUTING AND STOPS

Depart at 10:15 from MPR and drive to 17725-B Jersey Ave, Leemore CA. Drive back home at 2:30 PM.

USE THE BACK OF THIS PAPER IF ROUTNING NEEDS MORE SPACE

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

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

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ 4,224.00

*\*We will need breakfast & snack for 100 students and 1 ice-chest of water please.*

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

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

SIGNATURE OF TEACHER IN CHARGE [Signature]

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

SIGNATURE OF SUPERINTENDENT [Signature]

**4. ADMINISTRATIVE: Action items:**

**4.1** Resolution #2024-2025-04 Approving Participation in the 2024-2025 Classified School Employee Summer Assistance Program



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

**RESOLUTION #2024-2025-04 APPROVING PARTICIPATION IN THE 2025-2026  
CLASSIFIED SCHOOL EMPLOYEE SUMMER ASSISTANCE PROGRAM**

**WHEREAS**, Education Code section 45500 provides the Governing Board of the Tipton Elementary School District with the option to participate in the Classified School Employee Summer Assistance Program (“CSE SAP”) for 2025-2026 School Year.

**WHEREAS**, the CSE SAP will allow a classified employee of the District who meets specified requirements to withhold an amount from his or her monthly paycheck during the 2025-2026 school year to be paid out during the summer recess period in 2026 when regular classes are not in session.

**WHEREAS**, the California Department of Education (“CDE”) will apportion funds to the District to provide to participating classified employee up to one dollar (\$1) for each dollar (\$1) that the classified employee has elected to have withheld from their monthly paycheck during the 2025-2026 school year.

**WHEREAS**, the CSE SAP is contingent upon an appropriation being provided in the annual Budget Act or another statute.

**WHEREAS**, the District is responsible for managing an account within its general fund called the “Classified School Employee Summer Assistance Program Fund” where monthly withholdings and CDE’s matching funds will be deposited and then paid out to eligible participating classified employees.

**WHEREAS**, Education Code section 45500, subdivision (n), specifies that State matching funds received by eligible employees from CDE as part of the CSE SAP are not considered compensation for purposes of determining CalPERS or CalSTRS retirement benefits.

**WHEREAS**, Education Code section 45500 contains eligibility requirements, responsibilities, and timelines for implementing the CSE SAP, as described by CDE in the attached Exhibit A.

**NOW, THEREFORE, BE IT RESOLVED** by the Governing Board of the Tipton Elementary School District that it hereby orders as follows:

1. The District elects to participate in the CSE SAP pursuant to Education Code section 45500 for the 2025-2026 school year.
2. The Superintendent/designee is authorized and directed to take all actions necessary to implement this Resolution.

PASSED AND ADOPTED by the following vote this 3rd day of December, 2024.

AYE: \_\_\_\_\_

NO: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

Iva Sousa  
President of the Governing Board  
Tipton Elementary School District  
Tulare County, State of California

I, \_\_\_\_\_, clerk of the Governing Board of the Tipton Elementary School District, do hereby certify that the foregoing Resolution is a true and correct copy of the Resolution that was regularly introduced, passed, and adopted by the Governing Board at its December 3, 2024 meeting.

\_\_\_\_\_  
John Cardoza  
Clerk, Governing Board  
Tipton Elementary School District  
Tulare County, State of California

## EXHIBIT A

1. Eligibility for the Classified School Employee Summer Assistance Program (“CSE SAP”) shall be determined in accordance with Education Code section 45500. Specifically, a classified employee must:
  - a. Be employed by the District in the employee’s regular assignment for fewer than 11 months out of a 12-month period. A “regular assignment” means a classified employee’s employment during the academic school year, excluding the summer recess period;
  - b. Have worked for the District for at least one year at the time the classified employee elects to participate in the CSE SAP; and
  - c. The classified employee’s regular annual pay, at the time of enrollment, received directly from the District is exactly or less than sixty-two thousand four hundred dollars (\$62,400) for an entire school year. This amount shall not include any pay received by the classified employee during the previous summer recess period, when regular class sessions were not being held during the months of June, July, and August.
2. District Responsibilities (which may be modified as needed to comply with California Department of Education (“CDE”) requirements)
  - a. By January 1, 2025, the District will notify classified employees that the District has elected to participate in the CSESAP for the 2025-2026 school year.
  - b. By April 1, 2025, the District will notify the CDE in writing that it has elected to participate in the CSESAP and will specify the number of classified employees that have elected to participate and the total estimated amount to be withheld from participating classified employee paychecks for the 2025-2026 school year.
  - c. By June 1, 2025, the District shall notify participating classified employees regarding the estimated amount of State matching funding that a participating classified employee can expect to receive.
  - d. During the 2025-2026 school year, the District shall deposit the amounts withheld from participating classified employee monthly paychecks in accordance with the choices made by each participating classified employee, pursuant to provision 3(a)(i) below, in an account within its general fund, to be known as the “Classified School Employee Summer Assistance Program Fund” (referred hereafter as “Fund”).
  - e. On or before July 31, 2026, the District will request payment from CDE for a matching amount to that which was withheld by a participating classified employee and deposited in the Fund.
  - f. During June, July, and August 2026, the District will pay participating classified employees an amount equal to their withholdings plus the State match funding received from CDE. This payment will be in either one or two payments, in accordance with the classified employee’s selected option under provision 3(a)(ii) below.

### 3. Classified Employee Participation

- a. By March 1, 2025, classified employees must notify the District in writing, using the form provided by the CDE<sup>1</sup> that the employee elects to participate in the CSE SAP. The classified employee must specify:
  - i. The amount to be withheld from monthly paychecks during the 2025-2026 school year, which may be up to 10% of monthly pay; and
  - ii. Whether the employee wishes to have the withheld amounts paid out during the summer recess period in one or two payments.
- b. No later than 30 days after the start of school instruction for the 2025-2026 school year, participating classified employees must notify the District if the employee elects to either:
  - i. Withdraw from participation in CSE SAP; or,
  - ii. Reduce the amount to be withheld from monthly paychecks.

### 4. Mid-Year Termination of Participation

- a. If an eligible participating classified employee separates from District employment during the 2026-2026 school year, the employee may request from the District any pay previously withheld from their monthly paychecks and deposited in the Fund. A classified employee, due to economic or personal hardship, may also request from the District any pay previously withheld from their monthly paychecks and deposited in the Fund. If either request occurs, the employee is not entitled to receive any State matching funds.

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<sup>1</sup> <https://www.cde.ca.gov/fg/aa/ca/csap20forminfo.asp>.

4. **ADMINISTRATIVE: Action items:**
  - 4.2 Review and Report the Annual and Five Year Collected and Expended Developer Fees for the Fiscal Year ending June 30, 2024

**ANNUAL REPORT OF DEVELOPER FEES**  
**AS REQUIRED BY GOVERNMENT CODE SECTIONS 66001 AND 66006**

**School District Name:** Tipton Elementary School District

**Reporting Period:** July 1, 2023 to June 30, 2024

**Date Report Made Available to the Public:** November 22, 2024

**Date Report Presented to the Board:** December 3, 2024

**DESCRIPTION OF THE TYPE AND AMOUNT OF THE FEE**

This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated, February 2024. These resolutions were adopted under the authority of Government Code Section 65995 for the purpose of funding the construction or reconstruction of school facilities.

The purpose of the fees imposed and collected on new residential, commercial and industrial development within the District is to fund additional school facilities required to serve the students of the District generated by that new development. There is a proportional, reasonable relationship between the new development upon which the fees are charged and the need for additional school facilities by reason of the fact that additional students will be generated by additional development within the District and the District does not have student capacity in the existing school facilities to accommodate these new students. The School Facilities Needs Assessment and Fee Justification Study dated, February 2024, establishes this relationship.

The amount collected by this District is \$5.17 per square foot of assessable space of residential construction; and \$ .84¢ per square foot of covered and enclosed space of commercial/industrial construction; but subject to the District's determination that a particular project is exempt from all or part of these fees.

Pursuant to Education Code Section 17623 and an agreement with the District(s) sharing territory with the District, generally only 66.67% of the maximum fee specified above is distributed to this District.

**FUND 2500 DEVELOPER FEE 2023-24 ANNUAL DISCLOSURE REPORT**

12/3/2024 Board Meeting

	<u>2023-2024</u>
<b>Beginning Fund Balance</b>	<b>\$ 32,861</b>
 <b><u>REVENUE</u></b>	
Developer Fees Collected	\$ 1,526
Interest Earned	\$ 1,687
Other Local Revenue/Contrib	
<b>TOTAL REVENUE</b>	<b>\$ 3,214</b>
Books and Supplies	-
Service, Operating Expenses	3,000
Profes'l Consulting Svcs Op Exp	-
Legal	-
Postage	-
Architect Fees	-
Surveys	-
Building Costs	-
Debt Service	-
<b>TOTAL EXPENSES</b>	<b>\$ 3,000</b>
<b>REVENUE <i>minus</i> EXPENSES</b>	<b>\$ 214</b>
<b>Ending Fund Balance 6.30.24</b>	<b>\$ 33,075</b>

**ANNUAL DEVELOPER FEE REPORT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED June 30, 2024**

DESCRIPTION	ACCOUNT CODE	TOTALS	MULTIPURPOSE					PROJECT NO. 5
			PROJECT NO. 1	PROJECT NO. 2	PROJECT NO. 3	PROJECT NO. 4	PROJECT NO. 5	
<b>2023-2024</b>								
<b>BEGINNING BALANCE</b>		32,860.96	32,860.96	-	-	-	-	-
<b>REVENUE</b>								
Mitigation/Developer Fees (Schedule A)	8681	1,526.38	1,526.38	-	-	-	-	-
Interest Income	8660	1,687.47	1,687.47	-	-	-	-	-
Other Income	8699	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		3,213.85	3,213.85	-	-	-	-	-
<b>EXPENDITURES</b>								
Salaries & Benefits	1000-3999	-	-	-	-	-	-	-
Administration		-	-	-	-	-	-	-
Services, Other Operating Expenses	5000-5999	3,000.00	3,000.00	-	-	-	-	-
Travel & Conference		-	-	-	-	-	-	-
Rentals, Leases and Repairs		-	-	-	-	-	-	-
Other Services & Operating Expenses		-	-	-	-	-	-	-
Capital Outlay	6000-6599	-	-	-	-	-	-	-
Sites & Improvements of Sites		-	-	-	-	-	-	-
Buildings & Improvements		-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		3,000.00	3,000.00	-	-	-	-	-
<b>OTHER FINANCING SOURCES/USES</b>								
Transfers Out (Schedule C)	7610-7629	-	-	-	-	-	-	-
Uses	7630-7699	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES/USES</b>		-	-	-	-	-	-	-
<b>ENDING BALANCE</b>		\$ 33,074.81	\$ 33,074.81	\$ -	\$ -	\$ -	\$ -	\$ -





**Annual Developer Fee Report**

**Project Status Report**

**Project Name:** \_\_\_\_\_

**Project Number:** \_\_\_\_\_

**Estimated Start Date:**

--

**Estimated Completion Date:**

--

**Estimated Cost:**

--

**Are funds currently available to complete the project? (Circle One)**

YES
NO

This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated, March 2018. These resolutions were adopted under the authority of Government Code Section 65995 for the purpose of funding the construction or reconstruction of school facilities.

**PROJECT DESCRIPTION** - Describe in detail the nature and scope of the public improvement project (e.g., "construction of one new classroom of approximately 1000 square feet at Lincoln Elementary School").


**FUNDING SOURCES/REQUIREMENTS** - Indicate funding sources and requirements for the public improvement project.

Funding Sources	Estimated Amounts	%	Estimated to be Received by	Collections to Date
<b>Developer Fees</b>				
<b>State Funds</b>				
<b>General Obligation Bonds</b>				
<b>Other:</b>				
<b>Other:</b>				
<b>Other:</b>				
<b>Total</b>	\$ -	0%		\$ -

**Comments:**






4. **ADMINISTRATIVE: Action items:**
  - 4.3 CSEA Public Disclosure for the 2024-2025 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 7/1/2024 and ending 6/30/2025 and

will be acted upon by the Governing Board at its meeting on 11/5/2024

Select the type of employee represented 2. Classified Salaries

Report Version 2014.1

E:\Alma Zepeda\Districts\D53 Tipton\Salary Disclosure\24-25\CSEA\D53 CSE

**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 : 11/21/24  
Date

The agreement was [ posted at / advertised in ] : Location / Newspaper District Office  
(circle one) Details of Distribution

**GENERAL**

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

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

Certificated (Select One) # of Employees Represented \_\_\_\_\_  
Classified (Select One) Pending Settlement 40

**Section 3: PROPOSED CHANGE IN COMPENSATION**

Compensation	Costs prior to Proposed Agreement	Fiscal Impact of Proposed Agreement		
		Current Year Increase/Decrease 2024-25	Year 2 Increase/Decrease 2025-26	Year 3 Increase/Decrease 2026-27
1 <b>Salary Schedule</b>	\$ 1,465,961.00	\$29,319.22	\$29,905.60	\$30,503.71
% Increase		2.00%	2.00%	2.00%
Step and Column		0.00%	0.00%	0.00%
2 <b>Other Compensation</b>	\$0.00	\$0.00	\$0.00	\$0.00
Stipends, Bonuses, Longevity Overtime, Differential, etc		0.00%	0.00%	0.00%
<b>Description of other compensation</b>				
3 <b>Statutory Benefits</b> STRS, PERS, FICA, WC, UI, Medicare	\$802,727.00	\$16,054.54	\$16,375.63	\$16,703.15
4 <b>Health/Welfare Plans</b>	\$0.00	\$0.00	\$0.00	\$0.00
5 <b>Total Compensation, Add</b> Items 1 thru 4 to equal 5	\$ 2,268,688.00	\$45,373.76	\$46,281.23	\$47,206.86
6 <b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	40.00			
7 <b>Total Compensation Cost for Average Employee</b>	\$56,717.20	\$1,134.34	\$1,157.03	\$1,180.17
		2.00%	2.04%	2.08%

**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.

2% salary increase for 2024-2025 school year in which will retro to the beginning of the school year.

The agreement will remain in effect through June 30, 2025. Adopted budget included a projected a salary increase of 2%

2.5% salary increase for any Custodian/Bus Driver that have served the District for 8 years or more

**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.

NA

**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.

NA

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

NA

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

No

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

General Fund

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

NA

**Section 6: IMPACT ON CURRENT YEAR**

Tipton Elementary School District

General Fund	Latest Brd Apprvd Budget	Settlement Costs Agreement Adjustments	Previously Budgeted	Other Budget Adjustments	New Projected Budget
<b>OPERATING REVENUES</b>					
LCFF/Revenue Sources (8010-8099)	\$7,783,926	\$0	\$0	\$0	\$7,783,926
Federal Revenues	\$425,365	\$0	\$0	\$0	\$425,365
Other State Revenues	\$1,785,838	\$0	\$0	\$0	\$1,785,838
Other Local Revenues	\$254,950	\$0	\$0	\$0	\$254,950
<b>TOTAL</b>	<b>\$10,250,079</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,250,079</b>
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$3,682,653	\$0	\$0	\$0	\$3,682,653
Classified Salaries	\$1,579,093	\$26,680	-\$24,631	\$31,633	\$1,612,775
Employee Benefits	\$2,794,095	\$14,947	-\$8,907	\$10,383	\$2,810,518
Books and Supplies	\$799,894	\$0	\$0	\$0	\$799,894
Services, Other Operating Expenses	\$1,116,297	\$0	\$0	\$0	\$1,116,297
Capital Outlay	\$318,722	\$0	\$0	\$0	\$318,722
Other Outgo	\$230,506	\$0	\$0	\$0	\$230,506
Direct/Indirect Support Costs	-\$24,418	\$0	\$0	\$0	-\$24,418
<b>TOTAL</b>	<b>\$10,496,842</b>	<b>\$41,627</b>	<b>-\$33,538</b>	<b>\$42,016</b>	<b>\$10,546,947</b>
<b>OPERATING SURPLUS (DEFICIT)</b>					
	<b>-\$246,763</b>	<b>-\$41,627</b>	<b>\$33,538</b>	<b>-\$42,016</b>	<b>-\$296,868</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0	\$0	\$0	\$0	\$0
Transfers <Out>	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Other <Uses>	\$0	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>					
	<b>-\$246,763</b>	<b>-\$41,627</b>	<b>\$33,538</b>	<b>-\$42,016</b>	<b>-\$296,868</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$10,488,176				\$10,488,176
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$10,488,176				\$10,488,176
<b>Ending Fund Balance</b>	<b>\$10,241,413</b>	<b>-\$41,627</b>	<b>\$33,538</b>	<b>-\$42,016</b>	<b>\$10,191,307</b>
<b>COMPONENTS OF ENDING BALANCE:</b>					
a. Nonspendable	\$0				\$0
b. Restricted	\$4,357,680				\$4,334,373
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	\$5,883,733				\$5,875,471
f. Total Components of Ending Fund Balance	\$10,241,413				\$10,209,844
<i>(Line f must agree with Ending Fund Balance)</i>					

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

<b>1. State Reserve Standard</b>		
Total Expenditures, Transfers Out and Uses	\$	10,546,947
State Standard Minimum Reserve Percentage		4%
State Standard Minimum Reserve Amount	\$	421,878
<b>2. Budgeted Unrestricted Reserved</b>		
1. General Fund Budgeted Unrestricted Reserved for Economic Uncertainties (9789)	\$	0
2. General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$	5,875,471
3. Special Reserve Fund (17) Budgeted Designated for Economic Uncertainties & Undesignated Ending Fund Balance	\$	0
<b>Total District Budgeted Unrestricted Reserves ( sum lines 1 - 3 )</b>	<b>\$</b>	<b>5,875,471</b>
<b>3. Do unrestricted reserves meet the state standard minimum reserve amount?</b>		
Yes	<input checked="" type="checkbox"/>	No <input type="checkbox"/>





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

Tipton Elementary School District

General Fund	2024-25 Projected Budget	Change	2025-26 Projected Budget	Change	2026-27 Projected Budget
<b>Latest prepared Form MYP - ATTACH TO DISCLOSURE</b>					
Date Prepared	5/29/2024				
It Includes this Settlement	included 2%				
Fund 01 Expenditures and Other Financing Uses	\$10,496,842		\$10,468,093		\$10,658,948
Total Available Reserves	\$5,185,645		\$4,454,046		\$3,392,337
<b>IMPACT OF AGREEMENT ON AVAILABLE RESERVES</b>	(\$21,035)		(\$21,455)		(\$21,884)
<b>OTHER ADJUSTMENTS TO AVAILABLE RESERVES</b>					
2% already budgeted	\$16,155		\$16,478		\$16,808
<b>ESTIMATED RESERVES AFTER SETTLEMENT</b>	\$5,180,765		\$4,449,069		\$3,387,261

<b>MINIUMUM RESERVE LEVEL</b>					
Minimum Required Percent	4%				
Required Amount per Form MYP Attached	419,873		418,723		426,357
Required Amount after Settlement	420,069		418,923		426,561
Over (Under) Required Reserves	4,760,696		4,030,146		2,960,700
Reserve Requirement Met?	<b>Yes</b>		<b>Yes</b>		<b>Yes</b>

Section 3 :Proposed Change in Compensation		Fiscal Impact of Proposed Agreement			
Compensation	Costs prior to Proposed Agreement	Current Year Increase/Decrease 2024-25	Year 2 Increase/Decrease 2025-26	Year 3 Increase/Decrease 2026-27	
1 Salary Schedule	\$ 650,857.00	\$13,017.14	\$13,277.48	\$13,543.03	
% Increase		2.00%	2.00%	2.00%	%
		\$0.00	\$0.00	\$0.00	
Step and Column					%
2 Other Compensation 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	\$400,873.00	\$8,017.46	\$8,177.81	\$8,341.37	
		2.00%	2.00%	2.00%	%
4 Health/Welfare Plans		\$0.00	\$0.00	\$0.00	%
5 Total Compensation, Add Items 1 thru 4 to equal 5	\$ 1,051,730.00	\$21,034.60	\$21,455.29	\$21,884.40	2.00% 2.04% 2.08%

Section 6: IMPACT ON CURRENT YEAR	includes 2%				
General Fund - Unrestricted	Latest Brd Apprvd Budget	Settlement Costs Agreement Adjustments	<Previously> Budgeted	Other Budget Adjustments	New Projected Budget
<b>OPERATING REVENUES</b>					
LCFF/Revenue Sources (8010-8099)	\$7,783,926				\$7,783,926
Federal Revenues	\$0				\$0
Other State Revenues	\$98,201				\$98,201
Other Local Revenues	\$230,000				\$230,000
<b>TOTAL</b>	\$8,112,127		\$0	\$0	\$8,112,127
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$3,383,955	\$0			\$3,383,955
Classified Salaries	\$846,719	\$13,017	-\$12,014	\$2,467	\$850,189
Employee Benefits	\$2,039,612	\$8,017	-\$4,141	\$916	\$2,044,404
Books and Supplies	\$329,113				\$329,113
Services, Other Operating Expenses	\$901,724				\$901,724
Capital Outlay	\$115,416				\$115,416
Other Outgo	\$36,375				\$36,375
Direct/Indirect Support Costs	-\$51,571				-\$51,571
<b>TOTAL</b>	\$7,601,343	\$21,034	-\$16,155	\$3,383	\$7,609,605
<b>OPERATING SURPLUS (DEFICIT)</b>	\$510,784	-\$21,034	\$16,155	-\$3,383	\$502,522
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0				\$0
Transfers <Out>	\$0				\$0
Other Sources	\$0				\$0
Other <Uses>	\$0				\$0
Contributions	-\$939,172				-\$939,172
<b>TOTAL</b>	-\$939,172	\$0	\$0	\$0	-\$939,172
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	-\$428,388	-\$21,034	\$16,155	-\$3,383	-\$436,650
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$6,312,121				\$6,312,121
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$6,312,121				\$6,312,121
<b>Ending Fund Balance</b>	\$5,883,733	-\$21,034	\$16,155	-\$3,383	\$5,875,471
<b>COMPONENTS OF ENDING BALANCE:</b>					
a Nonspendable					
b Restricted					
c Committed					
1. Stabilization Arrangements					
2. Other Commitments					
d Assigned					
e Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties					
2. Unassigned/Unappropriated	\$5,883,733				\$5,875,471
f. Total Components of Ending Fund Balance	\$5,883,733				\$5,875,471
(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 2024-25	Year 2 Increase/Decrease 2025-26	Year 3 Increase/Decrease 2026-27
1	<b>Salary Schedule</b>	\$ 683,173.00	\$13,663.46	\$13,936.73	\$14,215.46
	<b>% Increase</b>		2.00%	2.00%	2.00%
			\$0.00	\$0.00	\$0.00
	<b>Step and Column</b>		0.00%	0.00%	0.00%
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity Overtime, Differential, etc		\$0.00	\$0.00	\$0.00
	<b>Description of other compensation</b>		0.00%	0.00%	0.00%
3	<b>Statutory Benefits</b> STRS, PERS, FICA, WC, UI, Medicare	\$346,481.00	\$6,929.62	\$7,068.21	\$7,209.58
			2.00%	2.00%	2.00%
4	<b>Health/Welfare Plans</b>		\$0.00	\$0.00	\$0.00
			0.00%	0.00%	0.00%
5	<b>Total Compensation, Add</b> Items 1 thru 4 to equal 5	\$ 1,029,654.00	\$20,593.08	\$21,004.94	\$21,425.04
			2.00%	2.04%	2.08%

Section 6: IMPACT ON CURRENT YEAR					
General Fund - Restricted	Latest Brd Apprvd Budget	Settlement Costs		Other Budget Adjustments	New Projected Budget
		Agreement Adjustments	Previously Budgeted		
<b>OPERATING REVENUES</b>					
LCFF/Revenue Sources (8010-8099)	\$0				\$0
Federal Revenues	\$425,365				\$425,365
Other State Revenues	\$1,687,637				\$1,687,637
Other Local Revenues	\$24,950				\$24,950
<b>TOTAL</b>	\$2,137,952		\$0	\$0	\$2,137,952
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$298,698	\$0			\$298,698
Classified Salaries	\$732,374	\$13,663	-\$12,617	\$29,166	\$762,586
Employee Benefits	\$754,483	\$6,930	-\$4,766	\$9,467	\$766,114
Books and Supplies	\$470,781				\$470,781
Services, Other Operating Expenses	\$214,573				\$214,573
Capital Outlay	\$203,306				\$203,306
Other Outgo	\$194,131				\$194,131
Direct/Indirect Support Costs	\$27,153				\$27,153
<b>TOTAL</b>	\$2,895,499	\$20,593	-\$17,383	\$38,633	\$2,937,342
<b>OPERATING SURPLUS (DEFICIT)</b>	-\$757,547	-\$20,593	\$17,383	-\$38,633	-\$799,390
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0				\$0
Transfers <Out>	\$0				\$0
Other Sources	\$0				\$0
Other <Uses>	\$0				\$0
Contributions	\$939,172				\$939,172
<b>TOTAL</b>	\$939,172	\$0	\$0	\$0	\$939,172
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	\$181,625	-\$20,593	\$17,383	-\$38,633	\$139,782
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$4,176,055				\$4,176,055
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$4,176,055				\$4,176,055
<b>Ending Fund Balance</b>	\$4,357,680	-\$20,593	\$17,383	-\$38,633	\$4,315,837
<b>COMPONENTS OF ENDING BALANCE:</b>					
a. Nonspendable					
b. Restricted	\$4,357,680				\$4,334,373
c. Committed					
1. Stabilization Arrangements					
2. Other Commitments					
d. Assigned					
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties					
2. Unassigned/Unappropriated	\$0				
f. Total Components of Ending Fund Balance	\$4,357,680				\$4,334,373
(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 2024-25	Year 2 Increase/Decrease 2025-26	Year 3 Increase/Decrease 2026-27	
1 Salary Schedule	\$ 131,931.00	\$2,638.62	\$2,691.39	\$2,745.22	
% Increase		2.00%	2.00%	2.00%	%
		\$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	\$55,373.00	\$1,107.46	\$1,129.61	\$1,152.20	
		2.00%	2.00%	2.00%	%
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	\$ 187,304.00	\$3,746.08	\$3,821.00	\$3,897.42	
		2.00%	2.04%	2.08%	%

Section 6: IMPACT ON CURRENT YEAR					
Cafeteria Fund	Latest Brd Apprvd Budget	Settlement Costs Agreement Adjustments	Previously Budgeted	Other Budget Adjustments	New Projected Budget
<b>OPERATING REVENUES</b>					
LCFF/Revenue Limit Sources (8010-8099)	\$0				\$0
Federal Revenues	\$495,000				\$495,000
Other State Revenues	\$120,000				\$120,000
Other Local Revenues	\$197,000				\$197,000
<b>TOTAL</b>	\$812,000		\$0	\$0	\$812,000
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$0	\$0			\$0
Classified Salaries	\$187,984	\$2,639	-\$2,457	\$2,421	\$190,587
Employee Benefits	\$96,724	\$1,107	-\$928	\$158	\$97,061
Books and Supplies	\$305,000				\$305,000
Services, Other Operating Expenses	\$92,600				\$92,600
Capital Outlay	\$10,000				\$10,000
Other Outgo	\$0				\$0
Direct/Indirect Support Costs	\$24,418				\$24,418
<b>TOTAL</b>	\$718,726	\$3,746	-\$3,385	\$2,579	\$719,666
<b>OPERATING SURPLUS (DEFICIT)</b>	\$95,274	-\$3,746	\$3,385	-\$2,579	\$92,334
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0				\$0
Transfers <Out>	\$0				\$0
Other Sources	\$0				\$0
Other <Uses>	\$0				\$0
Contributions	\$0				\$0
<b>TOTAL</b>	\$0	\$0	\$0	\$0	\$0
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	\$95,274	-\$3,746	\$3,385	-\$2,579	\$92,334
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$804,984				\$804,984
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$804,984				\$804,984
<b>Ending Fund Balance</b>	\$900,258	-\$3,746	\$3,385	-\$2,579	\$897,317
<b>COMPONENTS OF ENDING BALANCE:</b>					
Reserve for:					
Revolving Cash					
Stores					
Other Reserves					
Designations					
Economic Uncertainties					
Other Designations					
Undesignated/Unappropriated	\$900,258				\$897,317

Components Breakdown is not correct

Components Breakdown is not correct

4. **ADMINISTRATIVE: Action items:**

4.4 Consider and Approve Agreement with California School Employees Association

**2024-2027 SUCCESSOR TENTATIVE AGREEMENT  
BETWEEN CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION AND ITS  
TIPTON CHAPTER #765(CSEA)  
AND  
TIPTON ELEMENTARY SCHOOL DISTRICT (DISTRICT)  
November 12, 2024**

**ARTICLE 6: HOURS AND OVERTIME**

**6.1 Work Week**

The normal **workweek** shall consist of five (5) consecutive **workdays** of eight (8) hours per day and forty (40) hours per **workweek**. This article shall not restrict the extension of the regular **workday** or **workweek** on an overtime basis when such is necessary to carry on the business of the District, nor bar the District from establishing a **workday** of fewer than eight (8) hours or a **work week** of less than forty (40) hours.

**6.1.1 For any employee having an average workday of four hours or more during the workweek, shall be compensated for any work required to be performed on the sixth or seventh day following the commencement of the workweek, at a rate equal to one and one half (1.5) times the regular rate of pay of the employee designated and authorized to perform the work.**

**6.1.2 For any employee having an average workday of less than four hours during the workweek, shall be compensated, for any work required to be performed on the seventh day following the commencement of the workweek, at a rate equal to one and one half (1.5) times the regular rate of pay of the employee designated and authorized to perform the work.**

**ARTICLE 7: WAGES**

**7.3 The District shall increase all classified salary schedules for the ~~2023-2024~~ 2024-2025 school year by ~~seven (7%)~~ two (2%) percent. This shall be effective/retroactive to July 1, 2024.**

**CSEA proposes to add one step to the Custodian/Bus Driver Salary Schedule that shall provide for a 2.5% increase for any Custodian/Bus Driver's that have served the District for eight years or more.**

**ARTICLE 8: HEALTH BENEFITS**

**8.3 *The District shall cover the full increase cost for health and welfare benefits for the ~~2023-2024~~ 2024-2025 year.***

**ARTICLE 12: LEAVES OF ABSENCE**

Of the available days outlined in section 12.3 (Illness and Injury Leave) the employee shall be permitted to use one of those days as a discretionary day or a “no-tell” day. When this day is used the employee shall not be required to provide a reason for their absence.

**ARTICLE 20: TERM OF AGREEMENT**

- 20.1 The term of this Agreement shall be July 1, ~~2021-2024~~, up to and including June 30, ~~2024~~ **2027**. During the intermediate years of this agreement (~~2022/23 and 2023/24~~ **2025/26 and 2026/27**) the parties agree to reopen negotiation on salary, health and welfare benefits and one (1) article for each party.
- 20.2 Negotiations for a successor contract must commence prior to July 1, ~~2024~~ **2027**.

Agreed to on this Date: November 12, 2024

For the District:  
Stacey Bettercourt  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

For CSEA:  
[Signature]  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



4. **ADMINISTRATIVE: Action items:**
  - 4.5 Approval of Classified Salary Schedules

**Tipton Elementary School District**  
**Classified Salary Schedule**  
*Instructional Aides/Migrant Tutor/Materials Aide*  
**2024-2025 (July 1, 2024 2% increase)**

**APPENDIX B**

STEPS	I	II	III	IV	V
		15-29 Units	30-44 Units	45-59 Units	60+ Units
1	18.18	18.73	19.26	19.92	20.48
2	18.73	19.22	19.81	20.48	21.07
3	19.22	19.74	20.41	21.07	21.63
4	19.74	20.25	20.94	21.63	22.18
5	20.25	20.78	21.53	22.18	22.72
6	20.78	21.27	22.03	22.72	23.30
7	21.27	21.81	22.61	23.30	23.86
8	21.82	22.32	23.20	23.86	24.36
9	22.32	22.85	23.74	24.36	24.98
10	22.85	23.37	24.29	24.98	25.51
11	23.37	23.90	24.89	25.51	26.10
12	23.90	24.39	25.42	26.10	26.64
13	24.39	24.93	25.98	26.64	27.19
14	24.93	25.42	26.54	27.19	27.78
15	25.42	25.94	27.12	27.78	28.38

**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 **\*\*\$15.00** per hour as of 1/1/2022
- 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

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**  
**\*\*Minimum Wage \$15.00 per hour effective January 1, 2022**

Superintendent Shirley Bettencourt Date: 11/15/24

\_\_\_\_\_  
Date Board Approved

**Tipton Elementary School District  
Classified Salary Schedule  
2024-2025 (July 1, 2024 2% 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	18.39	19.74	24.65	27.12	22.85
2	18.89	20.25	25.08	29.01	23.37
3	19.43	20.78	25.47	30.54	23.90
4	19.97	21.27	25.95	31.40	24.39
5	20.47	21.82	26.34	32.59	24.93
6	20.98	22.34			25.42
7	21.52	22.85			25.95
8	22.00	23.37			26.47
9	22.54	23.90			27.13
10	23.07	24.39			
11	23.60	24.93			
12	24.09	25.42			
13	24.62	25.95			
14	25.15	26.47			

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.
8. All substitutes shall be placed on the appropriate step as experience no higher than 4.
7. Babysitter for events shall be paid \*\*\$15.00 per hour as of 1/1/2022
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

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
- \*\*Minimum Wage \$15.00 per hour effective January 1, 2022

Superintendent Stacey Bettencourt Date: 11/15/24

\_\_\_\_\_  
Date Board Approved

**Tipton Elementary School District  
Classified Salary Schedule  
2024-2025 (July 1, 2024 2% increase)**

Schedule I

Confidential Administrative Assistant (Business Services)

STEPS	Hourly Rate <u>Schedule I</u>
1	27.24
2	29.15
3	30.68
4	31.54
5	32.73

1. Twelve-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

Superintendent

Shirley Bettencourt

Date:

11/15/24

\_\_\_\_\_  
Date Board Approved

4. **ADMINISTRATIVE: Action items:**
  - 4.6 Updated ELOP Plan

# Expanded Learning Opportunities Program Plan Guide

## EXPANDED LEARNING OPPORTUNITIES PROGRAM PLAN GUIDE

Prepared by: Expanded Learning Division

California Department of Education 1430 N Street, Suite 3400  
Sacramento, CA 95814-5901  
916-319-0923

**This Program Plan Template Guide is required by California Education Code (EC) Section 46120(b)(2)**

**Note: This cover page is an example, programs are free to use their own logos and the name of their program.**

## Name of Local Educational Agency and Expanded Learning Opportunities Program Site(s)

<b>Name of Local Educational Agency or Equivalent:</b>	Tipton Elementary School District
<b>Contact Name:</b>	Stacey Bettencourt
<b>Contact Email:</b>	sbettencourt@tipton.k12.ca.us
<b>Contact Phone:</b>	559-752-4213

**Instructions:** Please list the school sites that your LEA selected to operate the Expanded Learning Opportunities Program (ELO-P). Add additional rows as needed.

1. Tipton Elementary School

### Purpose

This template will aid LEAs in the development of a program plan as required by EC Section 46120(b)(2). In this program plan, LEAs will describe program activities that support the whole child, and students' Social and Emotional Learning (SEL) and development.

### Definitions

"Expanded learning" means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year. (EC Section 8482.1[a])

"Expanded learning opportunities" has the same meaning as "expanded learning" as defined in EC Section 8482.1. "Expanded learning opportunities" does not mean an extension of instructional time, but rather, opportunities to engage pupils in enrichment, play, nutrition, and other developmentally appropriate activities. (EC Section 46120[e][1])

### Instructions

This Program Plan needs to be approved by the LEA's Governing Board in a public meeting and posted on the LEA's website.

The program plan template guide is considered a living document that is periodically reviewed and adjusted to reflect the needs of the community, updates in the law, and to provide continuous improvement in the development of an effective ELO-P.

The LEA is responsible for creating, reviewing, and updating the program plan every three years in accordance with EC Section 8482.3(g)(1). LEAs are encouraged to work collaboratively with partners and staff to develop and review the program plan. The LEA is responsible for the plan and the oversight of any community partners or subcontractors. The LEA should include any partners in the development and review of the plan. It is recommended that the plan be reviewed annually.

The Expanded Learning Division adopted the Quality Standards for Expanded Learning in California (Quality Standards) and introduced requirements for Continuous Quality Improvement (CQI) to help programs engage in reflection and be intentional about program management practices and activities delivered to students. To create the program plan, provide a narrative description in response to the prompts listed under each Quality Standard below. The LEA may customize and include additional prompts, such as describing SEL activities, or refining the plan. In addition to the narrative response, it

may be useful to include tables, charts, or other visual representations that contribute to the understanding of the ELO-P. LEAs are encouraged to download and reference the Quality Standards in order to provide ongoing improvements to the program. The Quality Standards can be found on the California Department of Education's (CDE) Quality Standards and CQI web page, located at <https://www.cde.ca.gov/ls/ex/qualstandcqi.asp>.



## 1—Safe and Supportive Environment

Describe how the program will provide opportunities for students to experience a safe and supportive environment. Include if the program will be offered on the schoolsite or off campus. If not on site, describe where in the community it will be and how students will be supported to get there.

Children will be in a safe environment after school hours as well as 30 additional intersession days throughout the school year.

- The TESD (Tipton Elementary School District)- Kiwanis After School Program (ASES) will operate an Expanded Learning Program for K- 8th students which begins immediately after the school day and ends at 6:00 p.m. The program is located on our campus. The program will also offer 30 additional intersession days that will be offered on select Saturdays throughout the school year, winter session, and during June and or July.
- Initiatives and measures taken by the program to create safety procedures:
  1. Develops and implements effective student arrival and dismissal procedures to ensure student safety.
  2. Align and implement effective school emergency procedures and processes.
  3. Train staff on security plans, policies and procedures, reporting and documentation
  4. All staff will wear labeled shirts to make themselves visible for parents and students.
  5. All safety procedures meet educational codes and are aligned with day instruction.
- Our Expanded Learning Program will provide a safe and supportive environment to provide developmental, social-emotional, and physical needs of students by:
  1. Providing enrichment activities for students such as; Drama, Dance, Arts, Computers and other Recreational Activities as well as providing student access to computers and the school library.
  2. Providing a positive school climate as a shared mission, created by students, parents, and school staff. Establish relationship with students, mindful and respectful of diversity, and create an environment of mutual respect within which students are not afraid to speak up.
  3. Homework help and enrichment activities will be suitable for all students physical needs.
  4. Provide enrichment activities that enhance students' capacity to integrate skills, attitudes, and behaviors to deal effectively and ethically with daily tasks and challenges. The five areas of focus will be self-awareness, self-management, social awareness, relationship skills, and responsible decision-making.

The district will purchase additional cameras needed to support the safety of our students and staff. Additional custodial staff may be hired as needed to provide a safe and clean environment. An intercom will be added to the back gate and the front gate will be updated for parents to notify ASES/ELOP staff that are needing to pick up their children early from the afterschool program. An automatic gate will be added to the MPR parking lot. This will ensure the safety of all students and staff so that gates can be kept closed at all times. Locks will be updated on all doors to ensure increased safety features for all students and staff. Shirts/sweatshirts will be purchased for students who participate in the program that will be worn on field trips to ensure all groups stay together and students are easily

visible by staff. Field trips will include experiences but not limited to 1) Monterey Bay Aquarium 2) Fresno Chaffee Zoo 3) Imagine U-Pumpkin Patch 4) Tulare County Fair- Science Dipity 5) Mission San Miguel-Antique Airplane Museum 6) Bakersfield Art Museum. A utility vehicle (gator) is needed to have on hand to access and help students quickly when emergencies arise. The program must follow the correct adult-to-student ratio to provide correct supervision and safety therefore students will be placed on a waiting list when the program is full. If and when additional staff are hired, students placed on a waiting list would then be able to participate in the program. Extra lighting is to be installed to provide a better-lit area for children to be dismissed and for parents to pick up their children in the dark. Add shade structures over the playground structures.

## 2—Active and Engaged Learning

Describe how the program will provide opportunities for students to experience active and engaged learning that either supports or supplements, but does not duplicate, the instructional day.

Students will develop and practice positive behavior and engage academically.

### Educational Literacy and Educational Enrichment Activities

- The Expanded Learning Program will assist student with all the core curriculum needs. The emphasis of the program is literacy one of many activities in literacy and math games. Students also receive tutoring and homework assistance. Enrichment activities are designed around STEAM, and school and District standards.

1. Students have the opportunity to expand their literacy by joining Poetry & Pose, Drama, and Reading Book Club.

2. Students have access to hands-on robotics, plant & soil, and how it's made science projects, as well as STEAM based projects.

- Student learn about team-work and cooperation.
- Students have the opportunity to show case their projects.
- Students participate in competitions.
- Students learn the importance of perseverance.
- Students engage in volunteer community projects.

Enrichment programs will incorporate Social Emotional Learning, Project Based Learning, engaging and hands-on educational experiences. The enrichment activities will include research-based instructional activities, which incorporate: 1) Connecting learning to prior learning and current knowledge, 2) Reinforcing effort, 3) Providing recognition, 4) Use of modeling and creation of models, 5) Use of open-ended questions, 6) Scaffolding of information, 7) Experiential learning, and 8) Engaging hands-on activities. Student engagement and activity outcomes will be monitored by ELO-P Site Coordinator to gauge the level of success and make adjustments, if needed.

The ELO-P will provide an array of physical activities, games, sports, art activities, problem solving games, STEAM activities, and student-centered activities designed to engage and nurture student interest and curiosity. Student field trips are also essential in the ELOP. Planned field will be aligned the Afterschool core program. They offer a unique opportunity for students to create connections, which will help them gain understanding and develop an enjoyment of learning. Such field trips can include but are not limited to: 1) Monterey Bay Aquarium, 2) Railroad Museum, Rosicrucian Museum, and Tech Museum.

Special programs developed that may be offered include but are not limited to dance, choir and music classes.

Throughout the school year, ELOP may partner with educational enrichment consultants. During their visits, consultants work hands-on, in classrooms, with the ELOP teachers and students. Administrators meet with consultants prior to visits to establish content, activities, student experiences, and coaching for staff. Our consultants use research-based practices and help provide our students with enhancing their learning in science, math, technology, literacy, fine arts, and beyond.

The district will provide but is not limited to the necessary materials and supplies, instruments, and extra staff needed to provide active and engaged learning. The district will provide additional transportation vehicles, including but not limited to a school bus and van. Tables, chairs, umbrellas, and benches will be purchased to accommodate additional students. Concrete will be added to areas where extra tables/benches will be installed.

### 3—Skill Building

Describe how the program will provide opportunities for students to experience skill building.

Students will participate in standards and research based academic activities that will increase their performance in core subjects.

- Implement engaging and meaningful program activities.
  - Offer wide variety of fun, challenging and engaging activities that are aligned with academic and enrichment.
- a. Standards and are outcome based.
  - b. Involve students in choosing program enrichment activities
  - c. Integrate project-based learning into program activities.
  - d. Assist middle school students in organizing their planners and calendars (due dates, dates turning in, etc.)
  - e. Integrate service learning in the program activities
  - f. Create an atmosphere for student success
- Students will participate in standards and research based academic activities that will increase their performance in core subjects.
1. Provide standards-based lessons with monthly themes that are aligned with needs assessments.
  2. Offer a variety of fun, enriching, engaging and challenging activities that are standards based.
  3. Provide activities based on students' needs, interest and potential career paths.
    - Program manager will communicate regularly with school day staff to monitor the academic and behavioral needs and progress of students.
    - Program manager will facilitate input from regular school day teachers and administrators on the impact program activities has on the students.
    - Program manager will create a list of enrichment providers (Community Resources) in efforts to develop community partnerships (i.e. Tipton Beautification Committee) to bring resources to the program.
  4. All enrichment activities will be aligned with academic, visual and performing arts, health and nutrition and

physical education standards and youth development practices that will lead to the accomplishments of program's visions and goals, this way students will thrive in academic achievement and over all success.

Intersession opportunities will be offered during winter break, select Saturdays, non school days and during the months of June or July. The ELOP will provide 8-10 Saturdays that will focus on special events such as sports tournaments and field trips to provide opportunities for students to experience skill, team, and capacity building. TESD will provide additional shade structures outdoors that will allow students the opportunity to be outside and work on stem or other related classroom activities. The district will provide the necessary materials and supplies needed for physical education, sports, music, art, stem etc. Bookshelves and additional cabinets are needed for the programs supplies and student books. The district will also purchase additional tuff sheds in order to store equipment, and supplies needed for the program. Supplies needed for students to participate in Esports will be purchased. These items include but are not limited to computers, headsets, tables, chairs, games, and TVs.

#### **4—Youth Voice and Leadership**

Describe how the program will provide opportunities for students to engage in youth voice and leadership.

Guiding the development of training, curricula, and projects to meet student needs and interest will be based on:

- Staff will review student assessment test scores to determine which area the student needs more academic support. Teachers may also refer students to the Expanded Learning program based on special needs.
- Staff will maintain an open communication with teachers to know what special projects they are working on so that we can provide extra support/help for the student to complete the projects, and monitor the academic and behavioral progress of students.
- At the beginning of the school year, student board members will be elected to help make program a place where student voice and leadership important.
- Once every 2 months, students will fill out a quick survey where they will express what activities interest them, what they'd like to change/try in the program, and staff will discuss the outcome of the survey with student board to improvise ways to meet the wants/needs mentioned in the survey.
- Staff will implement engaging and meaningful program activities.

In our program, students will have the opportunity to share their view points, concerns, interest by:

- a. At the beginning of the school year, student board members will be elected (by students) to help make the program a place where student voice and leadership important.
- b. Staff will establish relationship with students, mindful and respectful of diversity.
- c. Create an environment of mutual respect within which students are not afraid to speak.
- d. Train staff in physical and emotional safety procedures.

Students in lower grades will be able to make choices when participating in program activities:

- All enrichment activities will be designed for each grade that will include: team work, opportunity to express ideas/skills, and the importance of following directions.
- Every Friday, students will be able to choose their own enrichment activity.
- Students will be offered different choices for outdoor physical education and enrichment/STEAM activities.
- Students in higher grades will actively exercise their leadership skills by:
  1. 7th & 8th grade students will run the student store and snack bar. They will be responsible set-up & clean-up, pricing, managing the line, charging and giving change (all paid with Tiger Bucks) and deciding what items to be sold.
  2. 6-8th grade will help staff with P.E equipment and will help decide what group games to play on Fridays.
  3. 6-8th grade will serve as homework tutors (once their homework is done, only with smaller grade students that can benefit from their extra help) and will do reading buddies with younger grades.
  4. 6th-8th grade will be trained in Group Decision Making Skills and encourage Student Self- Reliance and Responsibility. These trainings will help students have good character traits, develop social competencies and positive values, increase their self-esteem, which will all help students in real world problems.

Students will be provided opportunities to share viewpoints and provide input related to activity offerings and outcomes in order to encourage and increase voice and confidence in their shaping of program success and evolution. Furthermore, activities will be inclusive of opportunities for students to engage in open discussions, topic oriented presentations, team activities, etc., that support leadership and social skill-building.

## 5—Healthy Choices and Behaviors

Describe how the program will provide opportunities for students to engage in healthy choices and behaviors. Describe how students will be served nutritious meals and/or snacks during the ELO-P hours of programing.

The expanded learning program (ASES and ELO-P) follows the USDA after school snack program guidelines and falls under the Food Service Manager

- Healthy practices and program activities aligned with school wellness plan
- Train staff in proper food handling procedures
- The program will incorporate healthy nutritional practices and develop appropriate physical activities in the program by:
  - a. Every day during snack time, students and staff will talk about what food group the snack belongs to. (Referring to the Food Pyramid)
  - b. At least twice a month, students will have a nutrition lesson (hands on) with our food service manager.

c. Physical Education is provided for students daily for the minimum of 30 minutes.

- Physical Education activities are designed around school rules and state standards. Such activities focus on student safety at all times.
- Activities will be based on The four main types of physical activity: aerobic, muscle-strengthening, bone-strengthening, and stretching.
- Students will perform a variety of physical activities and learn the health-related benefits of regular physical activity and the skills to adopt a physically active, healthy lifestyle
- Staff will ensure indoor/outdoor space, supplies and equipment needed for P.E. are all adequate and safe.
- Give 3-5 examples of nutritious snacks or meals that follow the California Nutritional Guidelines served in your after school program:

1. All snacks provided for students are Smart Snacks.

2. 3 Examples of nutritious snacks-

a. 1- 8 oz. low-fat white milk, 1 blueberry muffin (2 oz. whole grain)

b. 1- 6.75 FL oz. 100% fruit juice, 1-1 oz. Colby Jack cheese stick, and ½ cup of carrot sticks.

c. 1- 8 oz. chocolate fat free milk, ½ cup of diced peaches, and 1- 24 grams' whole grain granola bar.

## 6—Diversity, Access, and Equity

Describe how the program is designed to address cultural and linguistic diversity and provide opportunities for all students to experience diversity, access, and equity. Describe how the ELO-P will provide access and opportunity for students with disabilities.

The expanded learning program (ASES and ELO-P) will create an environment that promotes diversity, provide activities celebrating students cultural and unique backgrounds:

- Staff will create an environment of mutual respect, mindful and respectful of diversity.
- Enrichment activities will embrace various cultures. (i.e. Christmas Around the World, cultural art, cultural games)
- Implement strategies for students and staff on diversity. (Using the language and understandings that students have acquired in their families and communities to bridge the gap between what students know and what they need to learn in school)
- The expanded learning program (ASES and ELO-P) will support students with disabilities, English language learners, and other students with potential barriers to participate in the program
- Incorporating the everyday issues and concerns of families and the community into curriculum and instruction.

- Actively engaging students in the learning process.
- Staff will be aware at all times of students with IEP's, behavioral problems, medical/ physical conditions, in order to best serve those students.
- Reading, literacy, and enrichment activities will be suited for students with such needs.
- Staff will provide standards-based lessons with monthly themes that are aligned with needs assessments. and provide academic support daily in hopes for English Language Learners to increase their test scores (CAASPP) in reading and math.
- Program Manager will communicate as needed with day teachers and resource teacher to be aware of who the ELL students are in the program to be able to provide academic and social-emotional support they need.

## 7—Quality Staff

Describe how the program will provide opportunities for students to engage with quality staff.

Program staff will demonstrate the ability to deliver a program focused toward meeting the vision for the program by:

- facilitating activities that engage students in active and meaningful experiences
- exhibiting professionalism, integrity, caring, and competency as a positive role model
- building positive and trusting relationships with a diverse community of students and parents
- Program's administrators will ensure that all staff who directly supervise pupils will meet the minimum requirements of an instructional aide:

A) All paraprofessional/instructional aide that assist students must be T.B. cleared, Finger printed, must possess one of the following AA Degree, 48 units completed or higher and/or pass a District (NCLB Test).

## 8—Clear Vision, Mission, and Purpose

Describe the program's clear vision, mission, and purpose.

The mission and purpose of the Expanded Learning Program is to provide an opportunity for expanded learning afterschool, during intersession and summer school for studnets in Tk -8th grade that will focus on developing academic, social, emotional and physical needs and interesstes of students through hands-on engaging learning expericences for all students who participate in the program.

The needs of the community, students, parents, and school are identified by:

1. CAASPP, ELA, and Math test results of students participating in the after school program will be used to focus on

what academic areas a student needs most support/tutoring with.

2. Parent and Teacher surveys will help determine how the program can better serve student, parent, and school. (Surveys are sent home with students twice a year, and school surveys are placed in staff's cubbies.)

Program manager will work with school administrators, teachers and community members to maintain frequent communication and provide assistance as needed.

- Measures of student success:
- Student academic performance will improve.

i. Students will accomplish their homework with the help obtained from their tutors.

ii. Student attendance will be stable; students attending on a daily basis will benefit from homework help, which will lead to academic success.

iii. Students will have acquired better working homework habits as per conversation with teachers.

- Program goals based on the needs assessments:
- At least 30% of ELA students participating 120 days or more a year for two consecutive years will increase CAASPP and math performance by at least one level annually until at proficient or above.
- At least 75% of participant students will report satisfaction with the program.
- The program will provide a secure safe environment for all students to receive academic core instruction and enrichment activities.
- At least 25% of parents will feel better about their child's homework completion.
- Program manager will maintain an open communication (schedule weekly/quarterly meetings as needed) with ASES and ELO-P Staff, Kiwanis Club of Tipton, Site Principal, Superintendent,

Teachers, Food Service Staff, Custodial, and Transportation. By doing so, all departments will be aware of who ASES and ELO-P Staff and students are and what their needs are to fulfill the programs mission, vision, and goals.

- Activities that provide expanded enrichment opportunities

Students will also be able to participate in 30 intersession days that will be provided on certain Saturdays or non school days throughout the year, winter session and the month of June each summer.



## 9—Collaborative Partnerships

Describe the program’s collaborative partnerships. Local educational agencies are encouraged to collaborate with non-LEA entities to administer and implement ELO-P programs.

The collaborative partners that will be involved in the process used to plan, implement and update the after school program plan and 30-day intersession, will be staff and community based.

Collaborative members-

- Superintendent, Principal, Teachers, Food Service Staff, Custodial, and Transportation.
- Tipton Beatification Committee (Invite students to help with different beautification projects around Tipton such as Cleanup Day, Annual Banquet.)
- Tes- Kiwanis Rotary Club (Allow students to help in different events hosted by Kiwanis Club. i.e. helping at the booth for the Tulare County Fair.)
- Tipton Elementary Food Service department (Collaborate with Mrs. Sanchez for nutrition classes for ASES and ELO-P students, give suggestions for breakfast and lunch menus according to the USDA guidelines)
- Tipton Food Center (Allow students to experience what it’s like to stock a store, be a cashier, etc...)
- Save the Children Program (Some of ASES and ELO-P students will read to children from age group 3-5 years, ASES and ELO-P & Save the Children will partner up to host different events for parents and students in which students will be allowed to serve food, greet parents, set-up and much more)
- Potential collaboration and partnerships are Social Service worker, school psychologist, School librarian. Meetings will be scheduled individually to discuss how can their services be offered/ shared for our students and staff in ASES and ELO-P.

## 10—Continuous Quality Improvement

Describe the program’s Continuous Quality Improvement plan.

- Effectiveness of program will encompass on-going monitoring related to enrichment activity outcomes, program challenges and strengths, support for staff, student engagement, etc. This will assist in guiding program planning, functioning, revisions, and implementation points.
- Staff has clear knowledge of the Continuous Quality Improvement process.
- Every three years our program will focus on three CQI qualities and make goals for each one. Goals will be reviewed monthly during staff meetings.
- Quality standards and goals will be shared and updated all stake holders involved with after school program. (i.e. teachers, parents, food service, Kiwanis Club, etc...)
- Teacher, parent, student, and staff surveys will help determine if the goals are being met.

- If program goals are met before the 3 years, action plan will be re-assessed and updated accordingly.
- All stake holders will receive a program plan copy and will be notified of any updates.

## 11—Program Management

Describe the plan for program management.

Funding for the ASES and ELO-P Program will relate to the program vision, mission and goals.

- a. Materials needed for student academic success will be purchased. (i.e. line paper, books, pencils, art supplies, computers (as needed etc...)) This will help students have all the tools they need to complete projects and homework, and do research projects.
- b. Funding will allow more parent and students events. (such as Father-Daughter Dance, Art family night...)
- c. Funding will allow students to be part of educational field trips. (i.e. trip to Monterrey Bay Aquarium)

The program organizational structure including succinct description of staff roles are:

- All staff are qualified candidates that will work with students of grades TK -8th. They will offer homework assistance, physical education, and enrichment activities for students every day.
- Each staff will work with one specific grade every month and will communicate with their teacher in order to know what the student's homework is or what they need to focus more. (i.e. reading, math.)
- The program will create and maintain written agreements that define roles and responsibilities of all contractors and partners (as applicable).
- Staff is responsible for organizing and implementing daily enrichment activities based around the monthly theme. (i.e. August is Cultural Awareness)
- Staff will provide 30 minutes each day of physical activity. P.E. activities will be suitable for each grade.
- Staff will be required to supervise students at all times and must report any issue/concern to the program supervisor.
- Staff will have an assigned area/duty during snack time to be able to watch students thru out the cafeteria.
- During homework time, staff will be walking around their designated room making themselves available for students.
- During outdoor activities, staff will not stand in one area in order to have a better view of all students and their doings.
- Staff will be using a walkie-talkie for fast communication with colleagues, supervisor, front office, and maintenance.

- All staff has been required to train in child abuse and know the steps of being a mandated reporter.
- The process and time frames for periodic review of the program plan will be shared at all times.
- All that are involved with afterschool or intersession days will receive a copy of the program plan for review and to keep. All comments, suggestions, concerns regarding the plan will be taken into consideration and will be shared with staff.
- All will be knowledgeable of the Quality Standards implemented in the after expanded learning program, surveys and results shared with parents, teachers and students, and what the outcome of goals are.
- Tipton Elementary School District completes quarterly reports to the California Department of Education and internal controls with receipt prior to any funds being released for payment by the District Business Manager and Superintendent.
- The District match for in kind match is based on: transportation of students, snacks of students, facility cost and personnel cost that work with the ASES and ELO-P program directly at a cost to the District no the after school program.

Attendance tracking, sign-in and sign-out procedures:

1. The ASES/ELO-P Director takes roll on a daily basis on all students. In addition, the ASES and ELO-P Staff sign in their students on a daily log provided by the director of the program. All students sign in for their snack prior to receiving it and after the Director has signed them in. All three sign in sheets help keep track of daily attendance.

2. A student may be released early from the after school program prior to the end of the program time at 6:00 p.m. based on the conditions as outlined below.

- Medical appointment (pertaining to the student)
- Family transportation makes it difficult to be picked up at 6:00 p.m.
- Weather conditions (i.e. During Daylight savings, it will become dark at an earlier time, which will make it unsafe for walking students)
- Student must leave at designated time
- Attending a parallel program (programs in the school or community centers such as soccer, basketball, etc.) as long as an agreement or partnership with the program exist thus making this parallel program the child's enrichment component.
- Other conditions related to safety (i.e. family emergencies)
- Student is sick. If a student is not feeling well during the program, parents will be notified immediately to come sign them out.
- Whatever the case may be, program staff will record the date and time of the early release departure of the student.

- Parent, guardian or program staff should sign the child out; in the case of program staff signing out the child such as if your child walks home a letter of authorization from parent or guardian is necessary and it is also recommended that the child's signature or initials be recorded as well.

## General Questions

### Existing After School Education and Safety (ASES) and 21st Community Learning Centers (21st CCLC) Elementary and Middle School grantees.

ASES, 21st CCLC Elementary/Middle School, and the ELO-P should be considered a single, comprehensive program. In coordinating all these funding streams to move towards a single program, the expectation is that the most stringent requirements will be adopted for program guidance. If one or both grants are held, please describe how the ELO-P funding will be used to create one comprehensive and universal Expanded Learning Program.

The ELO-P funding will be used to increase staff needed for the after school program in order to meet the pupil-to-staff member ratio for transitional kindergarten and kindergarten students. The funding will also be used to pay staff who are willing to work during summer and intersession days.

### Transitional Kindergarten and Kindergarten

Programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1. (EC Section 46120[b][2][D]). Please address the proposed schedule and plan for recruiting and preparing staff to work in the program, including supporting them to understand how to work with younger children. How will the lower pupil-to-staff ratio be maintained? How will the curriculum and program be developmentally-informed to address this younger age group?

TESD will hire additional staff for the 2022-2023 school year so that the program can maintain the correct pupil-to-staff member ratio of 10 to 1 for transitional kindergarten and kindergarten students participating in the afterschool program. Students in transitional kindergarten and kindergarten who will be participating in the after school program will remain on campus once school is dismissed at 2 pm and will be under direct supervision by staff members of the after school program until 6 pm. Extra positions will be flown on campus for all staff members as well as on EDJOIN. Once hired the after school program director will work directly with all new staff to support working with younger children. The lower pupil-to staff ratio will be maintained by assigning no more that 10 transitional kindergarten or kindergarten students to one staff member. The after school program director will maintain the schedule of all classes for the after school program to ensure required ratios are followed.

Transitional kindergarten and kindergarten students will be using a classroom with appropriate desks and chairs. These students will start their after school day with a healthy snack, then be offered homework time and assistance. During this time, teachers will provide extra support in reading, writing, and math based on what the student is working on during their instructional day. TK and Kinder students will also have a reading buddy to read to them 3 times a week, which will be an upper grade student. Students will participate in Physical Education games using playground and sport equipment suitable for their age. These students will end their day with an enrichment activity created by their teacher based on STEAM. At the end of the day, students will be walked by their teacher to the bus or to their designated area for dismissal. Keeping in mind that this group of students may have a hard time adjusting to a long school day, we will give them the breaks they need, redirect them when off task, allow them to choose what game or activity they would like to play/do. Staff will make sure these students are safe and welcomed at all times by keeping daily attendance, reporting to their supervisor any concerns or incidents, maintaining supervision of the students at all times, and giving access to a nearby restroom that is monitored by an adult at all times. Staff will make sure the student knows at all times where they are supposed to be and what they are doing.

## Sample Program Schedule

Please submit a sample program schedule that describes how the ELO-P or other fund sources, including the California State Preschool Program for children enrolled in transitional kindergarten or kindergarten, will be combined with the instructional day to create a minimum of nine hours per day of programming (instructional day plus ELO-P or other supports). Also, submit a sample schedule for a minimum nine-hour summer or intersession day.

TESD opens its doors at 8:00 am each day of the week during the school year. Transitional kindergarten and kindergarten students end their regular school day at 2:00 pm on Monday, Tuesday, Thursday, and Friday. Students in grades 1st -3rd are dismissed at 2:55 pm with 4th -8th dismissed at 3:05 pm. All students who participate in the afterschool program report to the after school program immediately after being dismissed from class at the end of the school day. All students at TESD have an early release day on Wednesday with dismissal at 1:30 pm. Each student who participates in the after school program will be on campus until 6:00 pm on Monday, Tuesday, Thursday, and Friday and 5:00 pm on Wednesday.

### Sample After School Schedule

Monday, Tuesday Thursday, Friday:

2:30-3:00 Employee prep time/cafeeteria set up  
3:00-3:20 Student check in/snack time  
3:20-4:20 Homework/tutoring time  
4:20-4:40 Physical Activity  
4:40-5:40 Enrichment activity  
5:40-6:00 Clean-up/dismissal(student dismissal in the patio area)

Wednesday Schedule:

1:00-1:30 Employee prep time  
1:30-2:30 Student check-in/ all group games/ character counts activity  
2:30-3:00 Physical activity  
3:00-3:30 Snack time  
3:30-4:30 Homework/ tutoring time  
4:30-5:00 Clean-up and dismissal

Sample Schedule for Summer: Students will have an opportunity to attend field trips during this time.

7:30-8:00 Breakfast  
8:00 -10:00 Class time  
10:00-10:15 Recess/Physical Activity  
10:00-12:00 Class time  
12:00-12:30 Lunch  
12:30-2:30 Student check-in/ all group games/ character counts activity/enrichment activity  
2:30-3:00 Physical activity  
3:00-3:30 Snack time  
3:30-4:15 Enrichment activity  
4:15-4:30 Clean-up and dismissal

Sample Schedule Intersession Days: Students will have an opportunity to attend field trips during this time. (Subject to change due to weather and trips)

8:00-8:30 Breakfast

8:30 -10:00 Class time  
10:00-10:15 Recess/Physical Activity  
10:00-12:00 Class time  
12:00-12:30 Lunch  
12:30-2:30 Student check-in/ all group games/ character counts activity/enrichment activity  
2:30-3:00 Physical activity  
3:00-3:30 Snack time  
3:30-4:45 Enrichment activity  
4:45-5:00 Clean-up and dismissal

Staff needed in order to run a nine hour summer or inner session program:

Administrator

ASES/ELO-P Director

Instructional Aides/Teachers

After school program staff

Cafeteria staff

Custodial staff

**Below are additional legal requirements for the ELO-P. Please ensure your Program Plan meets all of these legal requirements:**

**EC Section 46120(b)(2):**

[LEAs] operating expanded learning opportunities programs may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple school sites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on the following;

(2) [LEAs] operating expanded learning opportunity programs pursuant to this section may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple schoolsites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on all of the following:

(A) The department's guidance.

(B) Section 8482.6.

(C) Paragraphs (1) to (9), inclusive, and paragraph (12) of subdivision (c) of Section 8483.3.

(D) Section 8483.4, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

**EC Section 46120(b)(1)(A):**

On schooldays, as described in Section 46100 and Sections 46110 to 46119, inclusive, and days on which school is taught for the purpose of meeting the 175-instructional-day offering as described in Section 11960 of Title 5 of the California Code of Regulations, in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, are no less than nine hours of combined instructional time and expanded learning opportunities per instructional day.

**EC Section 46120(b)(1)(B):**

For at least 30 nonschooldays, during intersessional periods, no less than nine hours of in-person expanded learning opportunities per day.

**EC Section 46120(b)(3):**

[LEAs] shall prioritize services provided pursuant to this section at schoolsites in the lowest income communities, as determined by prior year percentages of pupils eligible for free and reduced-price meals, while maximizing the number of schools and neighborhoods with expanded learning opportunities programs across their attendance area.

**EC Section 46120(b)(4):**

[LEAs] may serve all pupils, including elementary, middle, and secondary school pupils, in expanded learning opportunity programs provided pursuant to this section.



**EC Section 46120(b)(6):**

[LEAs] are encouraged to collaborate with community-based organizations and childcare providers, especially those participating in state or federally subsidized childcare programs, to maximize the number of expanded learning opportunities programs offered across their attendance areas.

**EC Section 46120(c):**

A [LEA] shall be subject to the audit conducted pursuant to Section 41020 to determine compliance with subdivision (b).

**EC Section 8482.3(d):**

[LEAs] shall agree that snacks made available through a program shall conform to the nutrition standards in Article 2.5 (commencing with Section 49430) of Chapter 9 of Part 27 of Division 4 of Title 2.

[LEAs] shall agree that meals made available through a program shall conform to the nutrition standards of the United States Department of Agriculture's at-risk afterschool meal component of the Child and Adult Care Food Program (42 United States Code [U.S.C.] Section 1766).

**EC Section 8482.6:**

Every pupil attending a school operating a program . . . is eligible to participate in the program, subject to program capacity. A program established . . . may charge family fees. Programs that charge family fees shall waive the cost of these fees for pupils who are eligible for free or reduced-price meals, for a child that is a homeless youth, as defined by the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Section 11434a), or for a child who the program knows is in foster care. A program that charges family fees shall schedule fees on a sliding scale that considers family income and ability to pay.

**EC sections 8483.4 and 46120(b)(2)(D):**

The administrator of every program established pursuant to this article shall establish minimum qualifications for each staff position that, at a minimum, ensure that all staff members who directly supervise pupils meet the minimum qualifications for an instructional aide, pursuant to the policies of the school district. Selection of the program site supervisors shall be subject to the approval of the school site principal. The administrator shall also ensure that the program maintains a pupil-to-staff member ratio of no more than 20 to 1. All program staff and volunteers shall be subject to the health screening and fingerprint clearance requirements in current law and district policy for school personnel and volunteers in the school district, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

**EC Section 8482.3(c)(1)(A–B):**

Each component of a program established pursuant to this article shall consist of the following two elements:

(A) An educational and literacy element in which tutoring or homework assistance is provided in one or more of the following areas: language arts, mathematics, history and social science, computer training, or science.

(B) An educational enrichment element that may include, but need not be limited to, fine arts, career technical education, recreation, physical fitness, and prevention activities.

5. **FINANCE: Action items:**
  - 5.1 Vendor Payments

# APY List

Date Paid between 10/28/2024 and 11/20/2024

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
14196	Action Equipment Rentals	251039	11/15/2024	238450	010-00000-0-00000-72000-58000-0-0000	\$210.60
13971	ALMEIDA, VIRGINIA	251011	11/08/2024	REIMB.STC.SUPPLY	010-58147-0-11100-10000-43000-0-0000	\$286.90
13971	ALMEIDA, VIRGINIA	251012	11/08/2024	REIMB.STC TRAVEL	010-58147-0-11100-10000-52000-0-0000	\$56.54
13971	ALMEIDA, VIRGINIA	251013	11/08/2024	REIMB.STC MILE.MEAL	010-58147-0-11100-10000-52000-0-0000	\$163.52
13904	AT&T	250918	11/01/2024	9391028858	010-00000-0-00000-81000-59000-0-0000	\$184.05
13904	AT&T	251038	11/15/2024	9391028859	010-00000-0-00000-81000-59000-0-0000	\$30.69
14101	B&B PEST CONTROL SERVICE	250919	11/01/2024	01-TIP-24-10	010-00000-0-00000-81000-58000-0-0000	\$170.00
14408	BRAINPOP LLC	250921	11/01/2024	US512511	010-30100-5-11100-10000-58000-0-0000	\$4,095.00
14408	BRAINPOP LLC	250922	11/01/2024	US512511	010-63000-0-11100-10000-58000-0-0000	\$2,418.75
14037	CALIFORNIA BUSINESS MACHINES	250925	11/01/2024	361905	010-11000-0-11100-10000-43000-0-0000	\$280.15
13354	CALIFORNIA DEPT. OF EDUCATION	250916	11/01/2024	C-073101	010-40350-2-00000-00000-82900-0-0000	\$134.00
13592	CENTRAL TULARE COUNTY SCHOOL	251040	11/15/2024	21	010-00000-0-00000-72000-54500-0-0000	\$18,652.00
14498	CINTAS	250926	11/01/2024	5235189405	010-07230-0-00000-36000-43000-0-0000	\$43.49
14498	CINTAS	251042	11/15/2024	5239238505	010-07230-0-00000-36000-43000-0-0000	\$46.93
13389	CLASSIC CHARTER	250924	11/01/2024	170789	010-07200-0-11100-10000-58000-0-0107	\$1,849.25
13389	CLASSIC CHARTER	250923	11/01/2024	173083	010-26000-4-11100-10000-58000-0-0000	\$3,130.00
14490	CLAUIDO VALERO	251079	11/15/2024	11.15.24	010-07200-0-00000-24950-58000-0-0401	\$350.00
12143	DEBRA GILBERT	250931	11/01/2024	REIMB.PARENT ENGAGE	010-07200-0-00000-24950-43000-0-0401	\$188.96
14167	DOCUMENT TRACKING SERVICES	251007	11/08/2024	T-932720002	010-07200-0-11100-10000-58000-0-0402	\$4,667.98
14177	DUBUQUE BANK & TRUST	250929	11/01/2024	7287401335	010-99901-0-00000-91000-74380-0-0000	\$3,092.99
14177	DUBUQUE BANK & TRUST	250928	11/01/2024	7287401335	010-99901-0-00000-91000-74390-0-0000	\$18,907.01
14374	ELAN FINANCIAL SERIVCES	251033	11/08/2024	6629 BETTENCOURT	010-00000-0-00000-72000-43000-0-0000	\$776.01
14374	ELAN FINANCIAL SERIVCES	251031	11/08/2024	6629 BETTENCOURT	010-07200-0-11100-10000-43000-0-0301	\$177.52
14374	ELAN FINANCIAL SERIVCES	251028	11/08/2024	6629 BETTENCOURT	010-26000-4-11100-10000-43000-0-0000	\$317.67
14374	ELAN FINANCIAL SERIVCES	251029	11/08/2024	6629 BETTENCOURT	010-26000-4-11100-10000-43000-0-0000	\$399.00
14374	ELAN FINANCIAL SERIVCES	251032	11/08/2024	6629 BETTENCOURT	010-26000-4-11100-10000-43000-0-0000	\$141.29
14374	ELAN FINANCIAL SERIVCES	251027	11/08/2024	6629 BETTENCOURT	010-26000-4-11100-10000-58000-0-0000	\$228.00
14374	ELAN FINANCIAL SERIVCES	251030	11/08/2024	6629 BETTENCOURT	010-26000-4-11100-10000-58000-0-0000	\$19.95
14374	ELAN FINANCIAL SERIVCES	251034	11/08/2024	6629 BETTENCOURT	010-60100-0-11100-10000-43000-0-0000	\$130.99
14603	ELAN FINANCIAL SERVICES	251098	11/15/2024	9963 EVERETT	010-00000-0-00000-72000-43000-0-0000	\$66.53
14603	ELAN FINANCIAL SERVICES	251103	11/15/2024	9963 EVERETT	010-00000-0-11100-10000-43000-0-0000	\$72.23
14603	ELAN FINANCIAL SERVICES	251106	11/15/2024	9963 EVERETT	010-00000-0-11100-10000-43000-0-0000	\$160.79
14603	ELAN FINANCIAL SERVICES	251107	11/15/2024	9963 EVERETT	010-00000-0-11100-10000-43000-0-0000	\$116.20
14603	ELAN FINANCIAL SERVICES	251101	11/15/2024	9963 EVERETT	010-00000-0-11100-10000-43000-0-0000	\$25.00
14603	ELAN FINANCIAL SERVICES	251110	11/15/2024	9963 EVERETT	010-00000-0-11100-10000-43000-0-0000	\$88.40
14603	ELAN FINANCIAL SERVICES	251111	11/15/2024	9963 EVERETT	010-00000-0-11100-10000-43000-0-0000	\$184.65
14603	ELAN FINANCIAL SERVICES	251097	11/15/2024	9963 EVERETT	010-00000-0-11100-10000-43000-0-0000	\$24.77

14603 ELAN FINANCIAL SERVICES	251099	11/15/2024	9963 EVERETT	010-00000-0-11100-10000-43000-0-0000	\$49.36
14603 ELAN FINANCIAL SERVICES	251104	11/15/2024	9963 EVERETT	010-00000-0-11100-10000-43000-0-0000	\$121.25
14603 ELAN FINANCIAL SERVICES	251108	11/15/2024	9963 EVERETT	010-00000-0-11100-10000-43000-0-0000	\$156.47
14373 ELAN FINANCIAL SERVICES	251026	11/08/2024	0461 MARTIN	010-00000-0-11100-10000-58000-0-0000	\$108.68
14603 ELAN FINANCIAL SERVICES	251100	11/15/2024	9963 EVERETT	010-07200-0-00000-24950-43000-0-0401	\$237.10
14603 ELAN FINANCIAL SERVICES	251113	11/19/2024	9963 EVERETT	010-07200-0-11100-10000-43000-0-0505	\$25.78
14373 ELAN FINANCIAL SERVICES	251022	11/08/2024	0461 MARTIN	010-07230-0-00000-36000-58000-0-0000	\$250.00
14373 ELAN FINANCIAL SERVICES	251021	11/08/2024	0461 MARTIN	010-26000-4-11100-10000-58000-0-0000	\$2,194.40
14603 ELAN FINANCIAL SERVICES	251102	11/15/2024	9963 EVERETT	010-60100-0-11100-10000-43000-0-0000	\$188.90
14603 ELAN FINANCIAL SERVICES	251109	11/15/2024	9963 EVERETT	010-60100-0-11100-10000-43000-0-0000	\$214.42
14603 ELAN FINANCIAL SERVICES	251105	11/15/2024	9963 EVERETT	010-60100-0-11100-10000-43000-0-0000	\$20.01
14373 ELAN FINANCIAL SERVICES	251023	11/08/2024	0461 MARTIN	010-81500-0-00000-81000-43000-0-0000	\$110.70
14459 ELAN FINANICAL SERVICES	251019	11/08/2024	1091 YOUNG	010-00000-0-11100-10000-43000-0-0000	\$720.41
14459 ELAN FINANICAL SERVICES	251016	11/08/2024	1091 YOUNG	010-07200-0-11100-10000-43000-0-0103	\$63.96
14459 ELAN FINANICAL SERVICES	251017	11/08/2024	1091 YOUNG	010-07200-0-11100-24900-43000-0-0102	\$179.86
14459 ELAN FINANICAL SERVICES	251014	11/08/2024	1091 YOUNG	010-07230-0-00000-36000-58000-0-0000	\$1.00
14459 ELAN FINANICAL SERVICES	251015	11/08/2024	1091 YOUNG	010-07230-0-00000-36000-58000-0-0000	\$9.00
14459 ELAN FINANICAL SERVICES	251018	11/08/2024	1091 YOUNG	010-58147-0-11100-10000-43000-0-0000	\$199.09
14459 ELAN FINANICAL SERVICES	251020	11/08/2024	1091 YOUNG	010-58147-0-11100-10000-43000-0-0000	\$121.69
13983 EWING IRRIGATION	250937	11/01/2024	23733349	010-81500-0-00000-81000-43000-0-0000	\$526.23
13590 Flipside Products Inc	251095	11/15/2024	PSI021464	010-07200-0-11100-10000-43000-0-0104	\$178.80
14604 GIGAKOM	250997	11/08/2024	H11154EA-3	010-07200-0-11100-24900-58000-0-0102	\$586.14
14146 GINA MANFREDI	250933	11/01/2024	REIMB.ELECTIVE	010-07200-0-11100-10000-43000-0-0507	\$100.95
14146 GINA MANFREDI	251035	11/08/2024	REIMB.ELECTIVE	010-07200-0-11100-10000-43000-0-0507	\$47.77
12921 GOLD STAR FOODS INC.	250939	11/01/2024	7924524	010-60100-0-11100-10000-43000-0-0000	\$216.66
14315 HCI SYSTEMS, Inc	250947	11/01/2024	10094014	010-81500-0-00000-81000-58000-0-0000	\$417.00
14315 HCI SYSTEMS, Inc	250948	11/01/2024	10093836	010-81500-0-00000-81000-58000-0-0000	\$418.00
14315 HCI SYSTEMS, Inc	251054	11/15/2024	242072	010-81500-0-00000-81000-58000-0-0000	\$3,100.00
14369 HD SUPPLY FACILITIES MAINTENAN	251058	11/15/2024	830444469	010-81500-0-00000-81000-43000-0-0000	\$345.80
14599 IMAGINE COMMUNITY ARTS CENTER	250998	11/08/2024	1060	010-26000-4-11100-10000-58000-0-0000	\$4,000.00
14583 JOHN'S INCREDIBLE PIZZA COMPAN	250949	11/01/2024	5033243887402	010-00099-0-00000-00000-86990-0-0000	\$2,723.02
13740 LAURA LANDEROS	251044	11/15/2024	REIMB.FMLY.ENGAGE.NI	010-07200-0-00000-24950-43000-0-0401	\$75.95
13740 LAURA LANDEROS	250930	11/01/2024	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$100.16
13063 MICHELLE NUCKOLS	250935	11/01/2024	REIMB DONUTS PUMPKIN	010-07200-0-00000-24950-43000-0-0401	\$73.96
13063 MICHELLE NUCKOLS	250936	11/01/2024	REIMB.FAMILY ENGAGE	010-07200-0-00000-24950-43000-0-0401	\$125.79
13063 MICHELLE NUCKOLS	251004	11/08/2024	REIMB PIZZA	010-07200-0-00000-24950-43000-0-0401	\$60.30
13063 MICHELLE NUCKOLS	251005	11/08/2024	REIMB PIZZA	010-07200-0-00000-24950-43000-0-0401	\$32.84
13063 MICHELLE NUCKOLS	251006	11/08/2024	REIMB SAVEMART	010-07200-0-00000-24950-43000-0-0401	\$89.91
13063 MICHELLE NUCKOLS	251046	11/15/2024	REIMB.AWARD SUPPLY	010-07200-0-00000-24950-43000-0-0401	\$95.99
13063 MICHELLE NUCKOLS	250934	11/01/2024	REIMB LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$94.72
13882 MOBILE MODULAR MGT. CORP.	250950	11/01/2024	2631627	010-00000-0-00000-81000-56000-0-0000	\$736.00
13882 MOBILE MODULAR MGT. CORP.	250951	11/01/2024	2631654	010-00000-0-00000-81000-56000-0-0000	\$736.00
13882 MOBILE MODULAR MGT. CORP.	250952	11/01/2024	2631595	010-00000-0-00000-81000-56000-0-0000	\$736.00
14103 MUNOZ, JACOB	250932	11/01/2024	REIMB FIELD TRIP	010-07200-0-11100-10000-58000-0-0107	\$45.00
12836 OFFICE DEPOT, INC.	250978	11/01/2024	387688183001	010-07200-0-11100-10000-43000-0-0103	\$56.02
12836 OFFICE DEPOT, INC.	251085	11/15/2024	386844268001	010-07200-0-11100-10000-43000-0-0103	\$20.03
12836 OFFICE DEPOT, INC.	251082	11/15/2024	389958808001	010-07200-0-11100-10000-43000-0-0103	\$43.50

12836 OFFICE DEPOT, INC.	251084	11/15/2024	386839790001	010-07200-0-11100-10000-43000-0-0103	\$54.67
12836 OFFICE DEPOT, INC.	250970	11/01/2024	386693659001	010-11000-0-11100-10000-43000-0-0000	\$71.75
12836 OFFICE DEPOT, INC.	250973	11/01/2024	386666590001	010-11000-0-11100-10000-43000-0-0000	\$28.10
12836 OFFICE DEPOT, INC.	251087	11/15/2024	386869320001	010-11000-0-11100-10000-43000-0-0000	\$68.86
12836 OFFICE DEPOT, INC.	251086	11/15/2024	388632601001	010-11000-0-11100-10000-43000-0-0000	\$151.82
12836 OFFICE DEPOT, INC.	251083	11/15/2024	389425693001	010-11000-0-11100-10000-43000-0-0000	\$110.21
12836 OFFICE DEPOT, INC.	251088	11/15/2024	386869320001	010-11000-0-11100-10000-43000-0-0000	\$76.45
12836 OFFICE DEPOT, INC.	251091	11/15/2024	390035709001	010-26000-4-11100-10000-43000-0-0000	\$140.69
12836 OFFICE DEPOT, INC.	251093	11/15/2024	390035703001	010-26000-4-11100-10000-43000-0-0000	\$137.95
12836 OFFICE DEPOT, INC.	251092	11/15/2024	390000052001	010-26000-4-11100-10000-43000-0-0000	\$107.08
12836 OFFICE DEPOT, INC.	251089	11/15/2024	393762689001	010-26000-4-11100-10000-43000-0-0000	\$142.20
12836 OFFICE DEPOT, INC.	251090	11/15/2024	393762834001	010-26000-4-11100-10000-43000-0-0000	\$83.80
12836 OFFICE DEPOT, INC.	250971	11/01/2024	389642595001	010-60100-0-11100-10000-43000-0-0000	\$44.60
12836 OFFICE DEPOT, INC.	250974	11/01/2024	386880461001	010-60100-0-11100-10000-43000-0-0000	\$30.28
12836 OFFICE DEPOT, INC.	250975	11/01/2024	386880954001	010-60100-0-11100-10000-43000-0-0000	\$17.23
12836 OFFICE DEPOT, INC.	250976	11/01/2024	386880981001	010-60100-0-11100-10000-43000-0-0000	\$81.22
12836 OFFICE DEPOT, INC.	250972	11/01/2024	389642665001	010-60100-0-11100-10000-43000-0-0000	\$56.99
12836 OFFICE DEPOT, INC.	250977	11/01/2024	389069134001	010-60100-0-11100-10000-43000-0-0000	\$125.73
12836 OFFICE DEPOT, INC.	251094	11/15/2024	376840089001	010-60100-0-11100-10000-43000-0-0000	\$110.31
14570 PAPER CUT SOFTWARE PTY LTD	251057	11/15/2024	380685	010-07200-0-11100-24900-58000-0-0102	\$693.00
14558 REYES LAWRENCE	251045	11/15/2024	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$32.66
14396 S & S AG AND AUTO PARTS	250953	11/01/2024	130155	010-07230-0-00000-36000-43000-0-0000	\$63.82
14396 S & S AG AND AUTO PARTS	250954	11/01/2024	132478	010-07230-0-00000-36000-43000-0-0000	\$20.81
14396 S & S AG AND AUTO PARTS	250956	11/01/2024	131850	010-07230-0-00000-36000-43000-0-0000	\$160.78
14396 S & S AG AND AUTO PARTS	250955	11/01/2024	132020	010-07230-0-00000-36000-43000-0-0000	\$62.47
14396 S & S AG AND AUTO PARTS	250957	11/01/2024	132361	010-07230-0-00000-36000-43000-0-0000	\$27.24
14396 S & S AG AND AUTO PARTS	251067	11/15/2024	132773	010-07230-0-00000-36000-43000-0-0000	\$187.30
13548 SCHOLASTIC BOOK FAIRS - 10	251096	11/15/2024	W5645316PO	010-26000-4-11100-10000-43000-0-0000	\$862.06
13596 SCHOOL NURSE SUPPLY	250979	11/01/2024	1027390-IN	010-00000-0-00000-31400-43000-0-0000	\$732.70
13717 SCHOOLWORKS, INC.	251009	11/08/2024	4668	010-00000-0-00000-72000-58000-0-0000	\$3,500.00
14308 SHI INTERNATIONAL CORP	251068	11/15/2024	B18943614	010-07200-0-11100-24900-43000-0-0102	\$431.00
14308 SHI INTERNATIONAL CORP	251069	11/15/2024	B18994719	010-07200-0-11100-24900-43000-0-0102	\$431.00
14111 SISC	251001	11/08/2024	NOV HW RET.BRD.ACT	010-00000-0-00000-00000-95024-0-0000	\$82,018.22
14111 SISC	251000	11/08/2024	NOV HW RET.BRD.ACT	010-00000-0-00000-00000-95028-0-0000	\$1,673.00
14111 SISC	250999	11/08/2024	NOV HW RET.BRD.ACT	010-00000-0-00000-71000-34020-0-0000	\$8,316.65
5388 SOUTHERN CAL GAS	250959	11/01/2024	108 416 9100 8	010-00000-0-00000-81000-55000-0-0000	\$285.28
5383 SOUTHERN CALIF EDISON CO	250961	11/01/2024	700140798877	010-99900-0-00000-81000-55000-0-0000	\$15,073.66
5383 SOUTHERN CALIF EDISON CO	250960	11/01/2024	700142519619	010-99900-0-00000-81000-55000-0-0000	\$1,254.13
13902 SOUTHWEST SCH. & OFFICE SUPPLY	251080	11/15/2024	6015019468	010-00000-0-11100-10000-43000-0-0000	\$271.21
13902 SOUTHWEST SCH. & OFFICE SUPPLY	251081	11/15/2024	6016103333	010-00000-0-11100-10000-43000-0-0000	\$245.07
13902 SOUTHWEST SCH. & OFFICE SUPPLY	251112	11/15/2024	6015521210	010-00000-0-11100-10000-43000-0-0000	\$20.81
13306 SSDA	251114	11/19/2024	00542	010-00000-0-00000-71000-53000-0-0000	\$2,000.00
14620 SYCTRON	250980	11/05/2024	97056781	010-26000-4-11100-10000-58000-0-0000	\$2,280.00
14620 SYCTRON	251036	11/13/2024	97056781	010-26000-4-11100-10000-58000-0-0000	\$2,280.00
13130 SYSCO FOOD SERVICES	250962	11/01/2024	484260344	010-07200-0-11100-10000-43000-0-0301	\$174.84
13130 SYSCO FOOD SERVICES	251071	11/15/2024	484280091	010-26000-4-11100-10000-43000-0-0000	\$440.49
13130 SYSCO FOOD SERVICES	251073	11/15/2024	484268986	010-26000-4-11100-10000-43000-0-0000	\$106.38

13130 SYSCO FOOD SERVICES	250963	11/01/2024	484260345	010-60100-0-11100-10000-43000-0-0000	\$862.69
13130 SYSCO FOOD SERVICES	250965	11/01/2024	484268987	010-60100-0-11100-10000-43000-0-0000	\$848.82
13130 SYSCO FOOD SERVICES	251070	11/15/2024	484288368	010-60100-0-11100-10000-43000-0-0000	\$347.41
13130 SYSCO FOOD SERVICES	251072	11/15/2024	484241519	010-60100-0-11100-10000-43000-0-0000	\$108.42
5760 TIPTON COMMUNITY SERVICES DIST	251010	11/08/2024	10040002	010-00000-0-00000-81000-55000-0-0000	\$978.12
14414 T-MOBILE USA INC.	251063	11/15/2024	987306951	010-00000-0-00000-81000-59000-0-0000	\$599.10
14414 T-MOBILE USA INC.	251062	11/15/2024	970029235	010-07200-0-11100-24900-58000-0-0102	\$4,686.40
13463 TULARE COUNTY OFFICE OF EDUCAT	251066	11/15/2024	250878	010-07200-0-00000-31200-58000-0-0302	\$15,132.00
13463 TULARE COUNTY OFFICE OF EDUCAT	251065	11/15/2024	251066	010-07200-0-00000-31400-58000-0-0303	\$9,309.44
13463 TULARE COUNTY OFFICE OF EDUCAT	251064	11/15/2024	250965	010-07200-0-11100-10000-58000-0-0107	\$300.00
12324 TULE TRASH COMPANY	250983	11/08/2024	328967	010-00000-0-00000-81000-55000-0-0000	\$1,315.67
14424 U.S. BANK EQUIPMENT FINANCE	251002	11/08/2024	541138780	010-00000-0-00000-72000-58000-0-0000	\$738.13
14424 U.S. BANK EQUIPMENT FINANCE	251003	11/08/2024	541138780	010-00000-0-11100-10000-58000-0-0000	\$2,214.36
14557 UBEO BUSINESS SERVICES	250981	11/08/2024	4686676	010-00000-0-00000-81000-58000-0-0000	\$30.00
12906 VALLEY IND MEDICAL GROUP	250969	11/01/2024	526977	010-07230-0-00000-36000-58000-0-0000	\$115.00
13496 VALLEY PACIFIC PET. SERV., INC	250968	11/01/2024	24-841789	010-07230-0-00000-36000-43000-0-0000	\$1,700.10
13496 VALLEY PACIFIC PET. SERV., INC	251059	11/15/2024	24-846319	010-07230-0-00000-36000-43000-0-0000	\$818.53
12788 VESTIS SERVICES, LLC	250967	11/01/2024	5031477932	010-00000-0-00000-81000-58000-0-0000	\$639.54
12788 VESTIS SERVICES, LLC	250966	11/01/2024	5031474854	010-00000-0-00000-81000-58000-0-0000	\$639.54
12788 VESTIS SERVICES, LLC	251061	11/15/2024	5031480974	010-00000-0-00000-81000-58000-0-0000	\$639.54
12788 VESTIS SERVICES, LLC	251060	11/15/2024	5031484042	010-00000-0-00000-81000-58000-0-0000	\$639.54
13706 VISALIA ADVENTURE PARK	251037	11/15/2024	28782	010-26000-4-11100-10000-58000-0-0000	\$2,331.00

**010-General Fund Total Expenditures:**

**\$252,920.30**

14610 AUTO-CHLOR SYSTEM OF WASHINGTO	250917	11/01/2024	244600300492	130-53100-0-00000-37000-43000-0-0000	\$349.92
14101 B&B PEST CONTROL SERVICE	250920	11/01/2024	01-TIP-24-10	130-53100-0-00000-81000-58000-0-0000	\$40.00
14245 CENTRAL VALLEY REFRIGERATION	251043	11/15/2024	59377	130-53100-0-00000-37000-56000-0-0000	\$364.13
14498 CINTAS	250927	11/01/2024	5235189406	130-53100-0-00000-37000-43000-0-0000	\$48.99
14498 CINTAS	251041	11/15/2024	5239238506	130-53100-0-00000-37000-43000-0-0000	\$85.13
14373 ELAN FINANCIAL SERVICES	251024	11/08/2024	0461 MARTIN	130-53100-0-00000-37000-43000-0-0000	\$149.36
14373 ELAN FINANCIAL SERVICES	250012	11/08/2024	0461 MARTIN	130-53100-0-00000-37000-43000-0-0000	(\$223.02)
14373 ELAN FINANCIAL SERVICES	251025	11/08/2024	0461 MARTIN	130-53100-0-00000-37000-43000-0-0000	\$216.20
12921 GOLD STAR FOODS INC.	250944	11/01/2024	8005536	130-53100-0-00000-37000-47000-0-0000	\$54.60
12921 GOLD STAR FOODS INC.	250945	11/01/2024	7993300	130-53100-0-00000-37000-47000-0-0000	\$36.40
12921 GOLD STAR FOODS INC.	250938	11/01/2024	8050412	130-53100-0-00000-37000-47000-0-0000	\$40.00
12921 GOLD STAR FOODS INC.	250940	11/01/2024	7976655	130-53100-0-00000-37000-47000-0-0000	\$15.60
12921 GOLD STAR FOODS INC.	250941	11/01/2024	7975422	130-53100-0-00000-37000-47000-0-0000	\$41.60
12921 GOLD STAR FOODS INC.	250943	11/01/2024	8000553	130-53100-0-00000-37000-47000-0-0000	\$31.20
12921 GOLD STAR FOODS INC.	250942	11/01/2024	7941488	130-53100-0-00000-37000-47000-0-0000	\$225.80
12921 GOLD STAR FOODS INC.	250946	11/01/2024	7942694	130-53100-0-00000-37000-47000-0-0000	\$921.32
12921 GOLD STAR FOODS INC.	251051	11/15/2024	8063922	130-53100-0-00000-37000-47000-0-0000	\$379.20
12921 GOLD STAR FOODS INC.	251053	11/15/2024	8055334	130-53100-0-00000-37000-47000-0-0000	\$62.40
12921 GOLD STAR FOODS INC.	251050	11/15/2024	8064280	130-53100-0-00000-37000-47000-0-0000	\$684.18
12921 GOLD STAR FOODS INC.	251052	11/15/2024	8055164	130-53100-0-00000-37000-47000-0-0000	\$358.48
12921 GOLD STAR FOODS INC.	251047	11/15/2024	8089355	130-53100-0-00000-37000-47000-0-0000	\$124.75
12921 GOLD STAR FOODS INC.	251048	11/15/2024	8103213	130-53100-0-00000-37000-47000-0-0000	\$28.60
12921 GOLD STAR FOODS INC.	251049	11/15/2024	8055787	130-53100-0-00000-37000-47000-0-0000	\$293.70

14560 IMPERIAL DADE	251055	11/15/2024 35879868	130-53100-0-0000-37000-43000-0-0000	\$542.86
14560 IMPERIAL DADE	251056	11/15/2024 35879867	130-53100-0-0000-37000-43000-0-0000	\$700.50
14427 R & L CROW DISTRIBUTING	250984	11/08/2024 10.1.24	130-53100-0-0000-37000-47000-0-0000	\$1,014.52
14427 R & L CROW DISTRIBUTING	250985	11/08/2024 10.3.24	130-53100-0-0000-37000-47000-0-0000	\$554.12
14427 R & L CROW DISTRIBUTING	250987	11/08/2024 10.10.24	130-53100-0-0000-37000-47000-0-0000	\$571.64
14427 R & L CROW DISTRIBUTING	250988	11/08/2024 10.15.24	130-53100-0-0000-37000-47000-0-0000	\$791.60
14427 R & L CROW DISTRIBUTING	250989	11/08/2024 10.17.24	130-53100-0-0000-37000-47000-0-0000	\$558.38
14427 R & L CROW DISTRIBUTING	250992	11/08/2024 10.29.24	130-53100-0-0000-37000-47000-0-0000	\$370.40
14427 R & L CROW DISTRIBUTING	250986	11/08/2024 10.8.24	130-53100-0-0000-37000-47000-0-0000	\$779.67
14427 R & L CROW DISTRIBUTING	250993	11/08/2024 10.31.24	130-53100-0-0000-37000-47000-0-0000	\$489.74
14427 R & L CROW DISTRIBUTING	250990	11/08/2024 10.22.24	130-53100-0-0000-37000-47000-0-0000	\$399.38
14427 R & L CROW DISTRIBUTING	250991	11/08/2024 10.24.24	130-53100-0-0000-37000-47000-0-0000	\$603.84
13130 SYSCO FOOD SERVICES	250964	11/01/2024 484260346	130-53100-0-0000-37000-47000-0-0000	\$1,192.83
13130 SYSCO FOOD SERVICES	251078	11/15/2024 484288367	130-53100-0-0000-37000-47000-0-0000	\$2,778.32
13130 SYSCO FOOD SERVICES	251074	11/15/2024 48426986	130-53100-0-0000-37000-47000-0-0000	\$2,946.28
13130 SYSCO FOOD SERVICES	251076	11/15/2024 484278967	130-53100-0-0000-37000-47000-0-0000	\$238.12
13130 SYSCO FOOD SERVICES	251077	11/15/2024 484280090	130-53100-0-0000-37000-47000-0-0000	\$2,822.84
13130 SYSCO FOOD SERVICES	251075	11/15/2024 484265905	130-53100-0-0000-37000-47000-0-0000	\$37.13
12324 TULE TRASH COMPANY	250982	11/08/2024 328966	130-53100-0-0000-81000-55000-0-0000	\$1,451.64

**130-Cafeteria Fund Total Expenditures:**

**\$23,172.35**

14011 KIRK PURCARO	250994	11/08/2024 DSA#02-121239	356-78100-0-0000-85000-62000-0-0000	\$4,080.00
13607 MANGINI ASSOCIATES, INC.	251008	11/08/2024 15103	356-78100-0-0000-85000-62000-0-0000	\$392.92
14587 MISSION BANK	250996	11/08/2024 9001654	356-78100-0-0000-85000-62000-0-0000	\$5,424.41
14266 ORAL E. MICHAM INC	250995	11/08/2024 PAYMENT #10	356-78100-0-0000-85000-62000-0-0000	\$103,063.81

**356-County School Facilities Fund (Kinder Facilities):**

**\$112,961.14**

**Total Payments**

**\$389,053.79**

5. **FINANCE: Action items:**
  - 5.2 Budget Revisions



# Budget Revision Report

Bdg Revision Final

Control Number: 111538060

Fund:	0100	General Fund	Account Classification	Approved / Revised	Change Amount	Proposed Budget
<b>Revenues</b>						
<b>LCFF Sources</b>						
			010-00000-0-00000-00000-80110-0-0000	\$5,803,075.00	\$111,269.00	\$5,914,344.00
<b>Total:</b>				\$5,803,075.00	\$111,269.00	\$5,914,344.00
<b>Federal Revenues</b>						
			010-41270-4-00000-00000-82900-0-0000	\$0.00	\$13,523.32	\$13,523.32
			010-42030-4-00000-00000-82900-0-0000	\$0.00	\$2,385.00	\$2,385.00
			010-56340-0-00000-00000-82900-0-0000	\$0.00	\$4,676.52	\$4,676.52
<b>Total:</b>				\$0.00	\$20,584.84	\$20,584.84
<b>Other State Revenues</b>						
			010-11000-0-00000-00000-85600-0-0000	\$80,294.00	\$6,351.00	\$86,645.00
			010-26000-3-00000-00000-85900-0-0000	\$0.00	\$63,272.59	\$63,272.59
			010-63000-0-00000-00000-85600-0-0000	\$32,662.00	\$4,536.00	\$37,198.00
			010-65470-0-00000-00000-85900-0-0000	\$0.00	\$18,194.00	\$18,194.00
<b>Total:</b>				\$112,956.00	\$92,353.59	\$205,309.59
<b>Total Revenues</b>				\$5,916,031.00	\$224,207.43	\$6,140,238.43
<b>Expenditures</b>						
<b>Certificated Salaries</b>						
			010-26000-3-11100-10000-11003-0-0000	\$0.00	\$914.51	\$914.51
			010-58147-0-11350-10000-11000-0-0000	\$0.00	\$2,730.00	\$2,730.00
<b>Total:</b>				\$0.00	\$3,644.51	\$3,644.51
<b>Classified Salaries</b>						
			010-26000-3-11100-10000-21000-0-0000	\$0.00	\$4,765.54	\$4,765.54
			010-26000-3-11100-10000-21003-0-0000	\$0.00	\$5,652.52	\$5,652.52
			010-42030-4-11100-10000-21000-0-0000	\$0.00	\$1,661.67	\$1,661.67
			010-58147-0-11350-10000-21000-0-0000	\$0.00	\$620.36	\$620.36
<b>Total:</b>				\$0.00	\$12,700.09	\$12,700.09

# Budget Revision Report

Bdg Revision Final

Control Number: 111538060

Account Classification	Approved / Revised	Change Amount	Proposed Budget
<b>Employee Benefits</b>			
010-26000-3-11100-10000-31010-0-0000	\$0.00	\$174.46	\$174.46
010-26000-3-11100-10000-32020-0-0000	\$0.00	\$2,391.08	\$2,391.08
010-26000-3-11100-10000-33013-0-0000	\$0.00	\$13.20	\$13.20
010-26000-3-11100-10000-33022-0-0000	\$0.00	\$645.93	\$645.93
010-26000-3-11100-10000-33023-0-0000	\$0.00	\$151.06	\$151.06
010-26000-3-11100-10000-34020-0-0000	\$0.00	\$4.51	\$4.51
010-26000-3-11100-10000-35010-0-0000	\$0.00	\$0.47	\$0.47
010-26000-3-11100-10000-35020-0-0000	\$0.00	\$5.19	\$5.19
010-26000-3-11100-10000-36010-0-0000	\$0.00	\$20.07	\$20.07
010-26000-3-11100-10000-36020-0-0000	\$0.00	\$229.59	\$229.59
010-26000-3-11100-10000-37020-0-0000	\$0.00	\$8.79	\$8.79
010-42030-4-11100-10000-32020-0-0000	\$0.00	\$449.48	\$449.48
010-42030-4-11100-10000-33022-0-0000	\$0.00	\$103.03	\$103.03
010-42030-4-11100-10000-33023-0-0000	\$0.00	\$24.09	\$24.09
010-42030-4-11100-10000-34020-0-0000	\$0.00	\$109.28	\$109.28
010-42030-4-11100-10000-35020-0-0000	\$0.00	\$0.83	\$0.83
010-42030-4-11100-10000-36020-0-0000	\$0.00	\$36.62	\$36.62
010-42030-4-11100-10000-36020-0-0000	\$0.00	\$521.44	\$521.44
010-58147-0-11350-10000-31010-0-0000	\$0.00	\$165.51	\$165.51
010-58147-0-11350-10000-32020-0-0000	\$0.00	\$39.58	\$39.58
010-58147-0-11350-10000-33022-0-0000	\$0.00	\$38.46	\$38.46
010-58147-0-11350-10000-33023-0-0000	\$0.00	\$8.99	\$8.99
010-58147-0-11350-10000-35010-0-0000	\$0.00	\$1.36	\$1.36
010-58147-0-11350-10000-35020-0-0000	\$0.00	\$0.31	\$0.31
010-58147-0-11350-10000-36010-0-0000	\$0.00	\$60.16	\$60.16
010-58147-0-11350-10000-36020-0-0000	\$0.00	\$13.68	\$13.68
010-58147-0-11350-10000-37010-0-0000	\$0.00	\$5.86	\$5.86
010-58147-0-11350-10000-37020-0-0000	\$0.00	\$1.34	\$1.34
<b>Total:</b>	\$0.00	\$5,224.37	\$5,224.37
<b>Books and Supplies</b>			
010-26000-3-11100-10000-43000-0-0000	\$0.00	\$7,638.67	\$7,638.67
010-30100-5-11100-10000-43000-0-0000	\$49,734.00	(\$21,558.00)	\$28,176.00
010-56340-0-11100-10000-43000-0-0000	\$0.00	\$4,676.52	\$4,676.52

# Budget Revision Report

Bdg Revision Final

Control Number: 111538060

Account Classification	Approved / Revised	Change Amount	Proposed Budget
<b>Services, Other Operating Expenses</b>			
010-26000-3-11100-10000-58000-0-0000	\$0.00	\$40,657.00	\$40,657.00
010-26000-4-11100-10000-58000-0-0000	\$0.00	\$15,000.00	\$15,000.00
010-30100-5-11100-10000-58000-0-0000	\$0.00	\$5,000.00	\$5,000.00
010-41270-4-11100-10000-58000-0-0000	\$0.00	\$13,523.32	\$13,523.32
<b>Total:</b>	\$49,734.00	(\$9,242.81)	\$40,491.19
<b>Direct Support/Indirect Costs</b>			
010-00000-0-00000-72100-73100-0-0000	(\$27,153.00)	(\$18,605.22)	(\$45,758.22)
010-30100-5-00000-72100-73100-0-0000	\$0.00	\$16,558.00	\$16,558.00
<b>Total:</b>	(\$27,153.00)	(\$2,047.22)	(\$29,200.22)
<b>Total Expenditures</b>	\$22,581.00	\$84,459.26	\$107,040.26
<b>Other Financing Sources/Uses</b>			
<b>Contributions</b>			
010-00000-0-00000-00000-89800-0-0000	(\$3,521,286.00)	(\$5,096.00)	(\$3,526,382.00)
010-41270-5-00000-00000-89800-0-0000	\$2,086.00	(\$80.00)	\$2,006.00
010-58147-0-00000-00000-89900-0-0000	\$0.00	\$17,031.34	\$17,031.34
010-90336-0-00000-00000-89900-0-0000	\$0.00	(\$17,031.34)	(\$17,031.34)
<b>Total:</b>	(\$3,519,200.00)	(\$5,176.00)	(\$3,524,376.00)

**Budgeted Unappropriated Fund Balance before this adjustment:**

**\$10,081,328.57**

**Total Adjustment to Unappropriated Fund Balance:**

**\$134,572.17**

**Budgeted Unappropriated Fund Balance after this adjustment:**

**\$10,215,900.74**

# Budget Revision Report

Bdg Revision Final

Control Number: 111538060

Account Classification	Approved / Revised	Change Amount	Proposed Budget
<b>Fund: 1300 Cafeteria Special Revenue Fund Expenditures</b>			
<b>Classified Salaries</b>			
130-53100-0-00000-37000-22002-0-0000	\$6,732.00	\$8,568.00	\$15,300.00
130-53100-0-00000-37000-22003-0-0000	\$1,734.00	\$1,326.00	\$3,060.00
<b>Total:</b>	<b>\$8,466.00</b>	<b>\$9,894.00</b>	<b>\$18,360.00</b>
<b>Employee Benefits</b>			
130-53100-0-00000-37000-32020-0-0000	\$51,505.00	\$2,676.00	\$54,181.00
130-53100-0-00000-37000-33022-0-0000	\$11,805.00	\$614.00	\$12,419.00
130-53100-0-00000-37000-33023-0-0000	\$2,761.00	\$143.00	\$2,904.00
130-53100-0-00000-37000-35020-0-0000	\$95.00	\$5.00	\$100.00
130-53100-0-00000-37000-36020-0-0000	\$4,092.00	\$212.00	\$4,304.00
130-53100-0-00000-37000-37020-0-0000	\$596.00	\$31.00	\$627.00
<b>Total:</b>	<b>\$70,854.00</b>	<b>\$3,681.00</b>	<b>\$74,535.00</b>
<b>Total Expenditures</b>	<b>\$79,320.00</b>	<b>\$13,575.00</b>	<b>\$92,895.00</b>

**Budgeted Unappropriated Fund Balance before this adjustment:**

**\$897,993.55**

**Total Adjustment to Unappropriated Fund Balance:**

**(\$13,575.00)**

**Budgeted Unappropriated Fund Balance after this adjustment:**

**\$884,418.55**

# Budget Revision Report

## Bdg Revision Final

Control Number: 111538060

Account Classification	Approved / Revised	Change Amount	Proposed Budget
------------------------	--------------------	---------------	-----------------

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

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

5. **FINANCE: Action items:**
  - 5.3 First Interim Report



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

## 2024-2025 First Interim

Board Meeting December 3<sup>th</sup>, 2024

### Board of Trustees

**Board President- Iva Sousa**

**Board Clerk- John Cardoza**

**Board Trustee-Greg Rice**

**Board Trustee-Shelley Heeger**

**Board Trustee-Fernando Cunha**

### District Administration

Stacey Bettencourt  
Superintendent/Secretary of Board

Jackie Everett  
Principal

Cassandra Young, Business Manager/HR

Fausto Martin, Maintenance Operations & Transportation

Connie Sanchez, Cafeteria





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

## 2024-2025 First Interim

Board Meeting December 3<sup>th</sup>, 2024

### Board of Trustees

**Board President– Iva Sousa**

**Board Clerk– John Cardoza**

**Board Trustee–Greg Rice**

**Board Trustee–Shelley Heeger**

**Board Trustee–Fernando Cunha**

### District Administration

Stacey Bettencourt  
Superintendent/Secretary of Board

Cherie Solian, Ed.D  
Principal

Cassandra Young, Business Manager/HR

Fausto Martin, Maintenance Operations & Transportation

Connie Sanchez, Cafeteria





NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 03, 2024 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: STACEY BETTENCOURT Telephone: 559-752-4213  
Title: SUPERINTENDENT E-mail: sbettencourt@tipton.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

**First Interim**  
**DISTRICT CERTIFICATION OF INTERIM REPORT**  
For the Fiscal Year 2024-25

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2024-25 Original Budget	2024-25 Board Approved Operating Budget	2024-25 Actuals to Date	2024-25 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S



**Tipton Elementary School District**

**SUMMARY ALL  
SACS FUND RESOURCE**



**First Interim Period Report  
2024-2025**

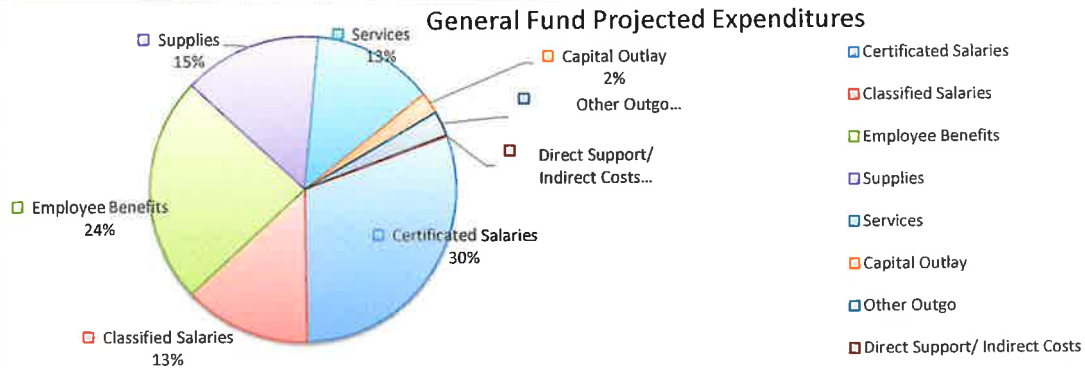


Tipton Elementary School District  
2024-2025 First Interim  
**Revenues, Expenditures and Changes in Fund Balance**

**GENERAL FUND**

**FUND 010**

	Unrestricted	Restricted	58543.97
<b>Beginning Balance</b>	<b>\$6,312,121.00</b>		<b>\$6,312,121.00</b>
<i>Revenues</i>			
LCFF	\$7,785,953.00	\$0.00	\$7,785,953.00
Federal Revenue	\$0.00	\$531,277.09	\$531,277.09
State Revenue	\$104,552.00	\$1,773,639.59	\$1,878,191.59
Local/Other Revenue	\$230,000.00	\$24,950.00	\$254,950.00
<b>Total Revenue</b>	<b>\$8,120,505.00</b>	<b>\$2,329,866.68</b>	<b>\$10,450,371.68</b>
<i>Expenditures</i>			
Certificated Salaries	\$3,290,220.00	\$423,528.99	\$3,713,748.99
Classified Salaries	\$847,720.00	\$761,536.20	\$1,609,256.20
Employee Benefits	\$1,995,269.00	\$809,250.81	\$2,804,519.81
Supplies	\$329,113.00	\$533,630.19	\$862,743.19
Services	\$901,724.00	\$305,844.32	\$1,207,568.32
Capital Outlay	\$115,416.00	\$203,306.00	\$318,722.00
Other Outgo	\$36,375.00	\$194,131.00	\$230,506.00
Direct Support/ Indirect Costs	(\$70,176.22)	\$45,758.22	(\$24,418.00)
<b>Total Expenditures</b>	<b>\$7,445,660.78</b>	<b>\$3,276,985.73</b>	<b>\$10,722,646.51</b>
<i>Other Financing Sources/ Uses</i>			
Other sources In	\$0.00	\$0.00	\$0.00
Interfund Transfer Out	\$0.00	\$0.00	\$0.00
Contributions	(\$944,268.00)	\$944,268.00	\$0.00
<b>Total, Other Financing Sources/Uses</b>	<b>(\$944,268.00)</b>	<b>\$944,268.00</b>	<b>\$0.00</b>
<b>Net Increase/Decrease</b>	<b>(\$269,423.78)</b>	<b>(\$2,851.05)</b>	<b>(\$272,274.83)</b>
<b>Ending fund Balance</b>	<b>\$6,042,697.22</b>	<b>(\$2,851.05)</b>	<b>\$6,039,846.17</b>





Tipton Elementary School District  
2024-2025 First Interim

**Revenues, Expenditures and Changes in Fund Balance**

***Student Activity Special Revenue***

***FUND 08***

<b>Beginning Balance</b>		<b>\$58,543.97</b>
<i>Revenues</i>		
	Revenue	\$0.00
	Federal Revenue	\$0.00
	State Revenue	\$0.00
	Local Revenue	\$0.00
<b>Total Revenue</b>		<b>\$0.00</b>
<i>Expenditures</i>		
	Certificated Salaries	\$0.00
	Classified Salaries	\$0.00
	Employee Benefits	\$0.00
	Supplies	\$0.00
	Services	\$0.00
	Capital Outlay	\$0.00
	Other Outgo	\$0.00
	Direct Support/ Indirect C	\$0.00
<b>Total Expenditures</b>		<b>\$0.00</b>
<i>Other Financing Sources/ Uses</i>		
	Other sources In	\$0.00
	Interfund Transfer Out	\$0.00
	Contributions	\$0.00
<b>Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>\$0.00</b>
<b>Ending fund Balance</b>		<b>\$58,543.97</b>



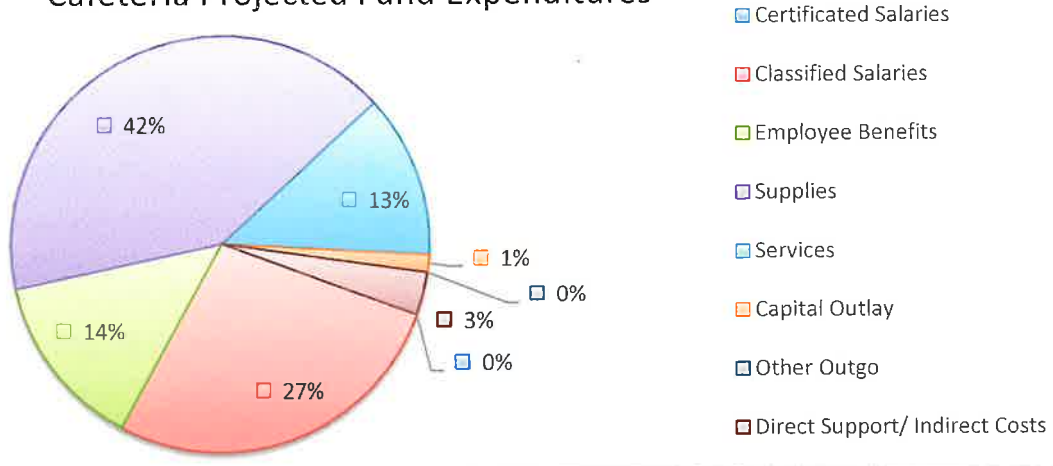
Tipton Elementary School District  
2024-2025 First Interim  
**Revenues, Expenditures and Changes in Fund Balance**

**CAFETERIA FUND**

**FUND 130**

<b>Beginning Balance</b>		<b>\$804,983.55</b>
<i>Revenues</i>		
	Revenue	\$0.00
	Federal Revenue	\$495,000.00
	State Revenue	\$120,000.00
	Local Revenue	\$197,000.00
<b>Total Revenue</b>		<b>\$812,000.00</b>
<i>Expenditures</i>		
	Certificated Salaries	\$0.00
	Classified Salaries	\$200,299.00
	Employee Benefits	\$100,248.00
	Supplies	\$305,000.00
	Services	\$92,600.00
	Capital Outlay	\$10,000.00
	Other Outgo	\$0.00
	Direct Support/ Indirect Costs	\$24,418.00
<b>Total Expenditures</b>		<b>\$732,565.00</b>
<i>Other Financing Sources/ Uses</i>		
	Other sources In	
	Interfund Transfer Out	
	Contributions	
<b>Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>\$79,435.00</b>
<b>Ending fund Balance</b>		<b>\$884,418.55</b>

**Cafeteria Projected Fund Expenditures**





Tipton Elementary School District  
2024-2025 First Interim

**Revenues, Expenditures and Changes in Fund Balance**

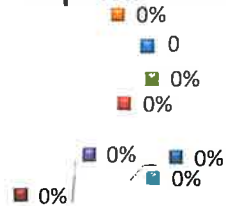
**DEFERRED MAINTENANCE**

**FUND 140**

<b>Beginning Balance</b>		<b>\$43,654.60</b>
<i>Revenues</i>		
Revenue Source LCFF	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$1,000.00	
<b>Total Revenue</b>		<b>\$1,000.00</b>
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Co	\$0.00	
<b>Total Expenditures</b>		<b>\$0.00</b>
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>\$1,000.00</b>
<b>Ending fund Balance</b>		<b>\$44,654.60</b>

**Deferred Maintenance Projected Fund**

**Expenditures**



- Certificated Salaries
- Employee Benefits
- Classified Salaries
- Supplies





Tipton Elementary School District  
2024-2025 First Interim

**Revenues, Expenditures and Changes in Fund Balance**

**FUND 211**

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***Non-Treasury COP/Trustee Building Fund***

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<b>Beginning Balance</b>		<b>\$613.20</b>
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue/INTEREST	\$15.00	
<b>Total Revenue</b>		<b>\$15.00</b>
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect C	\$0.00	
<b>Total Expenditures</b>		<b>\$0.00</b>
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions		
<b>Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>\$15.00</b>
<b>Ending fund Balance</b>		<b>\$628.20</b>

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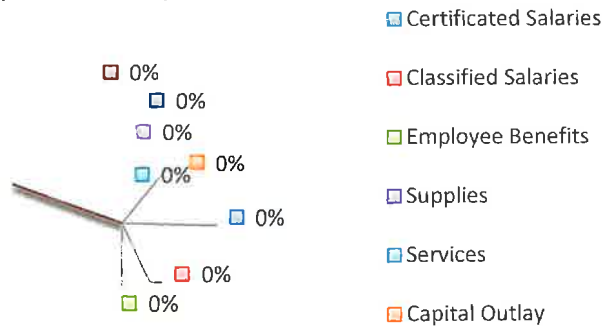
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Tipton Elementary School District  
2024-2025 First Interim  
**Revenues, Expenditures and Changes in Fund Balance**

<b>Developer Fees</b>	<b>FUND 251</b>
<b>Beginning Balance</b>	<b>\$33,074.81</b>
<i>Revenues</i>	
Revenue Limit	\$0.00
Federal Revenue	\$0.00
State Revenue	\$0.00
Local Revenue	\$1,000.00
<b>Total Revenue</b>	<b>\$1,000.00</b>
<i>Expenditures</i>	
Certificated Salaries	\$0.00
Classified Salaries	\$0.00
Employee Benefits	\$0.00
Supplies	\$0.00
Services	\$0.00
Capital Outlay	\$0.00
Other Outgo	\$0.00
Direct Support/ Indirect C	\$0.00
<b>Total Expenditures</b>	<b>\$0.00</b>
<i>Other Financing Sources/ Uses</i>	
Other sources In	\$0.00
Interfund Transfer Out	\$0.00
Contributions	\$0.00
<b>Total, Other Financing Sources/Uses</b>	<b>\$0.00</b>
<b>Net Increase/Decrease</b>	<b>\$1,000.00</b>
<b>Ending fund Balance</b>	<b>\$34,074.81</b>

**Developer Fee Expenditures**





Tipton Elementary School District  
2024-2025 First Interim

**Revenues, Expenditures and Changes in Fund Balance**

FUND 35

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***County School Facilities-Modernization Fund***

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<b>Beginning Balance</b>		<b>\$538,664.44</b>
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$14,001.00	
<b>Total Revenue</b>		<b>\$14,001.00</b>
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
<b>Total Expenditures</b>		<b>\$0.00</b>
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>\$14,001.00</b>
<b>Ending fund Balance</b>		<b>\$552,665.44</b>

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



Tipton Elementary School District  
2024-2025 First Interim

**Revenues, Expenditures and Changes in Fund Balance**

**FUND 510**

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***Bond Interest and Redemption Fund***

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<b>Beginning Balance</b>		<b>\$447,646.49</b>
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$170,650.00	
<b>Total Revenue</b>		<b>\$170,650.00</b>
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$0.00	
Other Outgo	\$170,650.00	
Direct Support/ Indirect C	\$0.00	
<b>Total Expenditures</b>		<b>\$170,650.00</b>
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>\$0.00</b>
<b>Ending fund Balance</b>		<b>\$447,646.49</b>

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



**Tipton Elementary School District  
Tipton Elementary School District**

**2024-2025**

**First Interim**

Financials as of October 31, 2024  
December 3<sup>rd</sup>, 2024

**MYP**

**(Multi Year Projections)**

**Unrestricted/Restricted  
Combined Restricted/Unrestricted**

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	7,785,953.00	(1.01%)	7,707,075.00	.44%	7,741,286.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	104,552.00	(1.71%)	102,768.00	(1.49%)	101,233.00
4. Other Local Revenues	8600-8799	230,000.00	0.00%	230,000.00	0.00%	230,000.00
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	(944,268.00)	12.34%	(1,060,814.00)	5.55%	(1,119,647.00)
6. Total (Sum lines A1 thru A5c)		7,176,237.00	(2.75%)	6,979,029.00	(.37%)	6,952,872.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,290,220.00		3,423,144.00
b. Step & Column Adjustment				65,804.00		67,120.00
c. Cost-of-Living Adjustment				67,120.00		69,805.00
d. Other Adjustments						17,217.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,290,220.00	4.04%	3,423,144.00	4.50%	3,577,286.00
2. Classified Salaries						
a. Base Salaries				847,720.00		881,632.00
b. Step & Column Adjustment				16,954.00		17,293.00
c. Cost-of-Living Adjustment				16,958.00		18,322.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	847,720.00	4.00%	881,632.00	4.04%	917,247.00
3. Employee Benefits	3000-3999	1,995,269.00	3.78%	2,070,635.00	3.90%	2,151,304.00
4. Books and Supplies	4000-4999	329,113.00	3.23%	339,743.00	2.86%	349,460.00
5. Services and Other Operating Expenditures	5000-5999	901,724.00	3.23%	930,850.00	2.86%	957,472.00
6. Capital Outlay	6000-6999	115,416.00	(71.41%)	33,000.00	0.00%	33,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	36,375.00	0.00%	36,375.00	0.00%	36,375.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(70,176.22)	(61.31%)	(27,153.00)	0.00%	(27,153.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,445,660.78	3.26%	7,688,226.00	3.99%	7,994,991.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(269,423.78)		(709,197.00)		(1,042,119.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,312,121.00		6,042,697.22		5,333,500.22
2. Ending Fund Balance (Sum lines C and D1)		6,042,697.22		5,333,500.22		4,291,381.22
3. Components of Ending Fund Balance (Form 011)						
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						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	6,042,697.22		5,333,500.22		4,291,381.22
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,042,697.22		5,333,500.22		4,291,381.22
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	6,042,697.22		5,333,500.22		4,291,381.22
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,042,697.22		5,333,500.22		4,291,381.22
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Salaries moving from Rs 6266 to unrestricted						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	531,277.09	(11.60%)	469,652.00	0.00%	469,652.00
3. Other State Revenues	8300-8599	1,773,639.59	(9.55%)	1,604,245.00	.02%	1,604,552.00
4. Other Local Revenues	8600-8799	24,950.00	0.00%	24,950.00	0.00%	24,950.00
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	944,268.00	12.34%	1,060,814.00	5.55%	1,119,647.00
6. Total (Sum lines A1 thru A5c)		3,274,134.68	(3.50%)	3,159,661.00	1.87%	3,218,801.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				423,528.99		438,129.99
b. Step & Column Adjustment				6,010.00		8,591.00
c. Cost-of-Living Adjustment				8,591.00		8,934.00
d. Other Adjustments						(17,217.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	423,528.99	3.45%	438,129.99	.07%	438,437.99
2. Classified Salaries						
a. Base Salaries				761,536.20		790,527.20
b. Step & Column Adjustment				13,490.00		15,422.00
c. Cost-of-Living Adjustment				-15,501.00		16,119.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	761,536.20	3.81%	790,527.20	3.99%	822,068.20
3. Employee Benefits	3000-3999	809,250.81	2.79%	831,816.00	2.32%	851,111.00
4. Books and Supplies	4000-4999	533,630.19	(23.57%)	407,872.00	(39.87%)	245,249.00
5. Services and Other Operating Expenditures	5000-5999	305,844.32	.32%	306,830.00	(5.44%)	290,131.00
6. Capital Outlay	6000-6999	203,306.00	(97.47%)	5,152.00	2.62%	5,287.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	194,131.00	8.63%	210,888.00	.02%	210,921.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	45,758.22	(40.66%)	27,153.00	0.00%	27,153.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,276,985.73	(7.89%)	3,018,368.19	(4.24%)	2,890,358.19
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,851.05)		141,292.81		328,442.81
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,176,054.57		4,173,203.52		4,314,496.33
2. Ending Fund Balance (Sum lines C and D1)		4,173,203.52		4,314,496.33		4,642,939.14
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,173,203.52		4,314,496.33		4,642,939.14
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,173,203.52		4,314,496.33		4,642,939.14
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Salaries from Rs 6266 moving to unrestricted in 26-27						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	7,785,953.00	(1.01%)	7,707,075.00	.44%	7,741,286.00
2. Federal Revenues	8100-8299	531,277.09	(11.60%)	469,652.00	0.00%	469,652.00
3. Other State Revenues	8300-8599	1,878,191.59	(9.11%)	1,707,013.00	(.07%)	1,705,785.00
4. Other Local Revenues	8600-8799	254,950.00	0.00%	254,950.00	0.00%	254,950.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		10,450,371.68	(2.98%)	10,138,690.00	.33%	10,171,673.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,713,748.99		3,861,273.99
b. Step & Column Adjustment				71,814.00		75,711.00
c. Cost-of-Living Adjustment				75,711.00		78,739.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,713,748.99	3.97%	3,861,273.99	4.00%	4,015,723.99
2. Classified Salaries						
a. Base Salaries				1,609,256.20		1,672,159.20
b. Step & Column Adjustment				30,444.00		32,715.00
c. Cost-of-Living Adjustment				32,459.00		34,441.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,609,256.20	3.91%	1,672,159.20	4.02%	1,739,315.20
3. Employee Benefits	3000-3999	2,804,519.81	3.49%	2,902,451.00	3.44%	3,002,415.00
4. Books and Supplies	4000-4999	862,743.19	(13.34%)	747,615.00	(20.45%)	594,709.00
5. Services and Other Operating Expenditures	5000-5999	1,207,568.32	2.49%	1,237,680.00	.80%	1,247,603.00
6. Capital Outlay	6000-6999	318,722.00	(88.03%)	38,152.00	.35%	38,287.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	230,506.00	7.27%	247,263.00	.01%	247,296.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(24,418.00)	(100.00%)	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,722,646.51	(.15%)	10,706,594.19	1.67%	10,885,349.19
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(272,274.83)		(567,904.19)		(713,676.19)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,488,175.57		10,215,900.74		9,647,996.55
2. Ending Fund Balance (Sum lines C and D1)		10,215,900.74		9,647,996.55		8,934,320.36
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,173,203.52		4,314,496.33		4,642,939.14
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	6,042,697.22		5,333,500.22		4,291,381.22
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,215,900.74		9,647,996.55		8,934,320.36
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	6,042,697.22		5,333,500.22		4,291,381.22
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		6,042,697.22		5,333,500.22		4,291,381.22
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		56.35%		49.82%		39.42%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<b>2. Special education pass-through funds</b>						
(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				
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		453.64		444.64		435.64
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		10,722,646.51		10,706,594.19		10,885,349.19
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		10,722,646.51		10,706,594.19		10,885,349.19
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		428,905.86		428,263.77		435,413.97
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		428,905.86		428,263.77		435,413.97
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



# 2024-2025 First Interim

# ADA

(Average Daily Attendance)



TIPTON ELEMENTARY SCHOOL DISTRICT

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	489.88	489.88	453.64	489.88	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>						
	489.88	489.88	453.64	489.88	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	2.30	2.30	2.71	2.71	.41	18.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>						
	2.30	2.30	2.71	2.71	.41	18.0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>						
	492.18	492.18	456.35	492.59	.41	0.0%
<b>7. Adults in Correctional Facilities</b>						
					0.00	
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>					0.00	
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA</b> (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b> (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA</b> (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA</b> (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%





TIPTON ELEMENTARY SCHOOL DISTRICT

**GENERAL FUND**

2024-2025

First Interim

December 3<sup>rd</sup>, 2024

**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.

2024-25 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	7,783,926.00	7,674,684.00	1,947,924.76	7,785,953.00	111,269.00	1.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	98,201.00	98,201.00	4,353.19	104,552.00	6,351.00	6.5%
4) Other Local Revenue		8600-8799	230,000.00	230,000.00	344,412.56	230,000.00	0.00	0.0%
5) TOTAL, REVENUES			8,112,127.00	8,002,885.00	2,296,690.51	8,120,505.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,383,955.00	3,290,220.00	1,039,766.85	3,290,220.00	0.00	0.0%
2) Classified Salaries		2000-2999	846,719.00	847,720.00	266,126.57	847,720.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,039,612.00	1,995,269.00	614,509.89	1,995,269.00	0.00	0.0%
4) Books and Supplies		4000-4999	329,113.00	329,113.00	90,673.44	329,113.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	901,724.00	901,724.00	268,787.07	901,724.00	0.00	0.0%
6) Capital Outlay		6000-6999	115,416.00	115,416.00	33,607.60	115,416.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	36,375.00	36,375.00	9,793.56	36,375.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(51,571.00)	(51,571.00)	(2,047.22)	(70,176.22)	18,605.22	-36.1%
9) TOTAL, EXPENDITURES			7,601,343.00	7,464,266.00	2,321,217.76	7,445,660.78		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			510,784.00	538,619.00	(24,527.25)	674,844.22		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(939,172.00)	(939,172.00)	0.00	(944,268.00)	(5,096.00)	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(939,172.00)	(939,172.00)	0.00	(944,268.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(428,388.00)	(400,553.00)	(24,527.25)	(269,423.78)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,312,121.00	6,312,121.00		6,312,121.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,312,121.00	6,312,121.00		6,312,121.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,312,121.00	6,312,121.00		6,312,121.00		
2) Ending Balance, June 30 (E + F1e)			5,883,733.00	5,911,568.00		6,042,697.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

2024-25 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	5,883,733.00	5,911,568.00		6,042,697.22		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	5,194,507.00	5,803,075.00	1,717,013.76	5,914,344.00	111,269.00	1.9%
Education Protection Account State Aid - Current Year		8012	1,628,560.00	892,534.00	230,911.00	892,534.00	0.00	0.0%
State Aid - Prior Years		8019	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	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	960,859.00	979,075.00	0.00	979,075.00	0.00	0.0%
Unsecured Roll Taxes		8042	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	0.0%
Supplemental Taxes		8044	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	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	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	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,783,926.00	7,674,684.00	1,947,924.76	7,785,953.00	111,269.00	1.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,783,926.00	7,674,684.00	1,947,924.76	7,785,953.00	111,269.00	1.4%

2024-25 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	17,907.00	17,907.00	0.00	17,907.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	80,294.00	80,294.00	4,353.19	86,645.00	6,351.00	7.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>98,201.00</b>	<b>98,201.00</b>	<b>4,353.19</b>	<b>104,552.00</b>	<b>6,351.00</b>	<b>6.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	2,100.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	1,000.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	230,000.00	230,000.00	96,733.44	230,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	187,029.94	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

2024-25 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	0.00	0.00	57,549.18	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>230,000.00</b>	<b>230,000.00</b>	<b>344,412.56</b>	<b>230,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>8,112,127.00</b>	<b>8,002,885.00</b>	<b>2,296,690.51</b>	<b>8,120,505.00</b>	<b>117,620.00</b>	<b>1.5%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	3,012,391.00	2,921,170.00	941,249.49	2,921,170.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	305,708.00	303,194.00	98,517.36	303,194.00	0.00	0.0%
Other Certificated Salaries		1900	65,856.00	65,856.00	0.00	65,856.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,383,955.00</b>	<b>3,290,220.00</b>	<b>1,039,766.85</b>	<b>3,290,220.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	173,733.00	173,873.00	47,313.01	173,873.00	0.00	0.0%
Classified Support Salaries		2200	377,619.00	378,242.00	129,584.33	378,242.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	155,232.00	155,225.00	50,749.76	155,225.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	140,135.00	140,380.00	38,479.47	140,380.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>846,719.00</b>	<b>847,720.00</b>	<b>266,126.57</b>	<b>847,720.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	646,334.00	628,433.00	196,116.56	628,433.00	0.00	0.0%
PERS		3201-3202	229,037.00	229,309.00	68,918.94	229,309.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	113,841.00	112,559.00	37,777.02	112,559.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	908,121.00	908,832.00	278,358.94	908,832.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,117.00	2,068.00	663.60	2,068.00	0.00	0.0%
Workers' Compensation		3601-3602	114,737.00	88,921.00	29,263.29	88,921.00	0.00	0.0%
OPEB, Allocated		3701-3702	13,240.00	12,951.00	669.95	12,951.00	0.00	0.0%
OPEB, Active Employees		3751-3752	12,185.00	12,196.00	2,741.59	12,196.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,039,612.00</b>	<b>1,995,269.00</b>	<b>614,509.89</b>	<b>1,995,269.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								

2024-25 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Materials and Supplies		4300	284,526.00	284,526.00	89,585.21	284,526.00	0.00	0.0%
Noncapitalized Equipment		4400	41,087.00	41,087.00	1,088.23	41,087.00	0.00	0.0%
Food		4700	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>329,113.00</b>	<b>329,113.00</b>	<b>90,673.44</b>	<b>329,113.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,680.00	18,680.00	23.58	18,680.00	0.00	0.0%
Dues and Memberships		5300	15,028.00	15,028.00	14,026.69	15,028.00	0.00	0.0%
Insurance		5400-5450	70,849.00	70,849.00	0.00	70,849.00	0.00	0.0%
Operations and Housekeeping Services		5500	60,000.00	60,000.00	9,823.86	60,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,500.00	64,500.00	8,855.94	64,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	633,667.00	633,667.00	229,638.92	633,667.00	0.00	0.0%
Communications		5900	39,000.00	39,000.00	6,418.08	39,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>901,724.00</b>	<b>901,724.00</b>	<b>268,787.07</b>	<b>901,724.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	33,607.60	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	115,416.00	115,416.00	0.00	115,416.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>115,416.00</b>	<b>115,416.00</b>	<b>33,607.60</b>	<b>115,416.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	36,375.00	36,375.00	9,793.56	36,375.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			36,375.00	36,375.00	9,793.56	36,375.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(27,153.00)	(27,153.00)	(2,047.22)	(45,758.22)	18,605.22	-68.5%
Transfers of Indirect Costs - Interfund		7350	(24,418.00)	(24,418.00)	0.00	(24,418.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(51,571.00)	(51,571.00)	(2,047.22)	(70,176.22)	18,605.22	-36.1%
TOTAL, EXPENDITURES			7,601,343.00	7,464,266.00	2,321,217.76	7,445,660.78	18,605.22	0.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								



2024-25 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(939,172.00)	(939,172.00)	0.00	(944,268.00)	(5,096.00)	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(939,172.00)	(939,172.00)	0.00	(944,268.00)	(5,096.00)	0.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(939,172.00)	(939,172.00)	0.00	(944,268.00)	(5,096.00)	0.5%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	425,365.00	510,692.25	73,606.88	531,277.09	20,584.84	4.0%
3) Other State Revenue		8300-8599	1,687,637.00	1,687,637.00	506,996.73	1,773,639.59	86,002.59	5.1%
4) Other Local Revenue		8600-8799	24,950.00	24,950.00	17,874.11	24,950.00	0.00	0.0%
5) TOTAL, REVENUES			2,137,952.00	2,223,279.25	598,477.72	2,329,866.68		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	298,698.00	419,884.48	98,385.84	423,528.99	(3,644.51)	-0.9%
2) Classified Salaries		2000-2999	732,374.00	748,836.11	211,794.81	761,536.20	(12,700.09)	-1.7%
3) Employee Benefits		3000-3999	754,483.00	804,026.44	133,145.65	809,250.81	(5,224.37)	-0.6%
4) Books and Supplies		4000-4999	470,781.00	542,873.00	63,204.07	533,630.19	9,242.81	1.7%
5) Services and Other Operating Expenditures		5000-5999	214,573.00	231,664.00	170,427.92	305,844.32	(74,180.32)	-32.0%
6) Capital Outlay		6000-6999	203,306.00	203,306.00	0.00	203,306.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	194,131.00	194,131.00	39,912.55	194,131.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	27,153.00	29,200.22	2,047.22	45,758.22	(16,558.00)	-56.7%
9) TOTAL, EXPENDITURES			2,895,499.00	3,173,921.25	718,918.06	3,276,985.73		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(757,547.00)	(950,642.00)	(120,440.34)	(947,119.05)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	939,172.00	944,348.00	0.00	944,268.00	(80.00)	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			939,172.00	944,348.00	0.00	944,268.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			181,625.00	(6,294.00)	(120,440.34)	(2,851.05)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,176,054.57	4,176,054.57		4,176,054.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,176,054.57	4,176,054.57		4,176,054.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,176,054.57	4,176,054.57		4,176,054.57		
2) Ending Balance, June 30 (E + F1e)			4,357,679.57	4,169,760.57		4,173,203.52		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,357,679.57	4,169,760.57		4,173,203.52		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

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<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	(6,199.00)	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	251,556.00	330,306.14	35,521.14	330,306.14	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	25,461.00	34,017.11	11,546.95	34,017.11	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	3,148.00	1,025.95	3,148.00	0.00	0.0%
Title III, English Learner Program	4203	8290	41,614.00	39,336.00	12,219.00	41,721.00	2,385.00	6.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	21,367.00	18,518.00	18,153.32	32,041.32	13,523.32	73.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	85,367.00	85,367.00	1,339.52	90,043.52	4,676.52	5.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>425,365.00</b>	<b>510,692.25</b>	<b>73,606.88</b>	<b>531,277.09</b>	<b>20,584.84</b>	<b>4.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	32,662.00	32,662.00	3,989.70	37,198.00	4,536.00	13.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	203,483.00	203,483.00	20,284.56	203,483.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	10,153.20	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,451,492.00	1,451,492.00	472,569.27	1,532,958.59	81,466.59	5.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,687,637.00</b>	<b>1,687,637.00</b>	<b>506,996.73</b>	<b>1,773,639.59</b>	<b>86,002.59</b>	<b>5.1%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	500.00	500.00	0.00	500.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	3,579.14	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	13,950.00	13,950.00	0.00	13,950.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,500.00	10,500.00	14,294.97	10,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>24,950.00</b>	<b>24,950.00</b>	<b>17,874.11</b>	<b>24,950.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,137,952.00</b>	<b>2,223,279.25</b>	<b>598,477.72</b>	<b>2,329,866.68</b>	<b>106,587.43</b>	<b>4.8%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	255,461.00	353,957.00	86,157.20	357,601.51	(3,644.51)	-1.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	43,237.00	65,927.48	12,228.64	65,927.48	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>298,698.00</b>	<b>419,884.48</b>	<b>98,385.84</b>	<b>423,528.99</b>	<b>(3,644.51)</b>	<b>-0.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	485,444.00	501,737.11	139,932.82	514,437.20	(12,700.09)	-2.5%
Classified Support Salaries		2200	167,428.00	167,612.00	45,880.75	167,612.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	24,098.00	24,095.00	7,875.24	24,095.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	55,404.00	55,392.00	18,106.00	55,392.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>732,374.00</b>	<b>748,836.11</b>	<b>211,794.81</b>	<b>761,536.20</b>	<b>(12,700.09)</b>	<b>-1.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	346,606.00	369,742.78	18,724.39	370,438.68	(695.90)	-0.2%
PERS		3201-3202	191,318.00	195,770.82	45,442.43	198,776.89	(3,006.07)	-1.5%
OASDI/Medicare/Alternative		3301-3302	58,438.00	61,454.21	15,890.79	62,478.55	(1,024.34)	-1.7%
Health and Welfare Benefits		3401-3402	125,417.00	146,307.30	46,020.20	146,421.09	(113.79)	-0.1%
Unemployment Insurance		3501-3502	502.00	570.41	143.23	578.57	(8.16)	-1.4%
Workers' Compensation		3601-3602	27,282.00	24,584.42	6,310.92	24,944.54	(360.12)	-1.5%
OPEB, Allocated		3701-3702	3,149.00	3,528.72	113.92	3,544.71	(15.99)	-0.5%
OPEB, Active Employees		3751-3752	1,771.00	2,067.78	499.77	2,067.78	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

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TOTAL, EMPLOYEE BENEFITS			754,483.00	804,026.44	133,145.65	809,250.81	(5,224.37)	-0.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	161,994.00	161,994.00	0.00	161,994.00	0.00	0.0%
Books and Other Reference Materials		4200	20,400.00	20,400.00	5,126.34	20,400.00	0.00	0.0%
Materials and Supplies		4300	135,705.00	206,971.00	58,077.73	197,728.19	9,242.81	4.5%
Noncapitalized Equipment		4400	152,682.00	153,508.00	0.00	153,508.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			470,781.00	542,873.00	63,204.07	533,630.19	9,242.81	1.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,000.00	11,000.00	1,375.46	11,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	130,000.00	130,000.00	82,296.62	130,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	2,500.00	1,941.43	2,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	71,073.00	88,164.00	84,814.41	162,344.32	(74,180.32)	-84.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			214,573.00	231,664.00	170,427.92	305,844.32	(74,180.32)	-32.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	202,806.00	202,806.00	0.00	202,806.00	0.00	0.0%
Equipment Replacement		6500	500.00	500.00	0.00	500.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			203,306.00	203,306.00	0.00	203,306.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	0.00	0.00	0.00	0.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

2024-25 First Interim  
General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	47,783.00	47,783.00	21,076.18	47,783.00	0.00	0.0%
Other Debt Service - Principal		7439	146,348.00	146,348.00	18,836.37	146,348.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			194,131.00	194,131.00	39,912.55	194,131.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	27,153.00	29,200.22	2,047.22	45,758.22	(16,558.00)	-56.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			27,153.00	29,200.22	2,047.22	45,758.22	(16,558.00)	-56.7%
TOTAL, EXPENDITURES			2,895,499.00	3,173,921.25	718,918.06	3,276,985.73	(103,064.48)	-3.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								



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General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	939,172.00	944,348.00	0.00	944,268.00	(80.00)	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			939,172.00	944,348.00	0.00	944,268.00	(80.00)	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			939,172.00	944,348.00	0.00	944,268.00	80.00	0.0%

2024-25 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	7,783,926.00	7,674,684.00	1,947,924.76	7,785,953.00	111,269.00	1.4%
2) Federal Revenue		8100-8299	425,365.00	510,692.25	73,606.88	531,277.09	20,584.84	4.0%
3) Other State Revenue		8300-8599	1,785,838.00	1,785,838.00	511,349.92	1,878,191.59	92,353.59	5.2%
4) Other Local Revenue		8600-8799	254,950.00	254,950.00	362,286.67	254,950.00	0.00	0.0%
5) TOTAL, REVENUES			10,250,079.00	10,226,164.25	2,895,168.23	10,450,371.68		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,682,653.00	3,710,104.48	1,138,152.69	3,713,748.99	(3,644.51)	-0.1%
2) Classified Salaries		2000-2999	1,579,093.00	1,596,556.11	477,921.38	1,609,256.20	(12,700.09)	-0.8%
3) Employee Benefits		3000-3999	2,794,095.00	2,799,295.44	747,655.54	2,804,519.81	(5,224.37)	-0.2%
4) Books and Supplies		4000-4999	799,894.00	871,986.00	153,877.51	862,743.19	9,242.81	1.1%
5) Services and Other Operating Expenditures		5000-5999	1,116,297.00	1,133,388.00	439,214.99	1,207,568.32	(74,180.32)	-6.5%
6) Capital Outlay		6000-6999	318,722.00	318,722.00	33,607.60	318,722.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	230,506.00	230,506.00	49,706.11	230,506.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(24,418.00)	(22,370.78)	0.00	(24,418.00)	2,047.22	-9.2%
9) TOTAL, EXPENDITURES			10,496,842.00	10,638,187.25	3,040,135.82	10,722,646.51		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(246,763.00)	(412,023.00)	(144,967.59)	(272,274.83)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	5,176.00	0.00	0.00	(5,176.00)	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	5,176.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(246,763.00)	(406,847.00)	(144,967.59)	(272,274.83)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,488,175.57	10,488,175.57		10,488,175.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,488,175.57	10,488,175.57		10,488,175.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,488,175.57	10,488,175.57		10,488,175.57		
2) Ending Balance, June 30 (E + F1e)			10,241,412.57	10,081,328.57		10,215,900.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

2024-25 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,357,679.57	4,169,760.57		4,173,203.52		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	5,883,733.00	5,911,568.00		6,042,697.22		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	5,194,507.00	5,803,075.00	1,717,013.76	5,914,344.00	111,269.00	1.9%
Education Protection Account State Aid - Current Year		8012	1,628,560.00	892,534.00	230,911.00	892,534.00	0.00	0.0%
State Aid - Prior Years		8019	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	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	960,859.00	979,075.00	0.00	979,075.00	0.00	0.0%
Unsecured Roll Taxes		8042	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	0.0%
Supplemental Taxes		8044	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	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	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	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,783,926.00	7,674,684.00	1,947,924.76	7,785,953.00	111,269.00	1.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,783,926.00	7,674,684.00	1,947,924.76	7,785,953.00	111,269.00	1.4%

2024-25 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	(6,199.00)	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	251,556.00	330,306.14	35,521.14	330,306.14	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	25,461.00	34,017.11	11,546.95	34,017.11	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	3,148.00	1,025.95	3,148.00	0.00	0.0%
Title III, English Learner Program	4203	8290	41,614.00	39,336.00	12,219.00	41,721.00	2,385.00	6.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	21,367.00	18,518.00	18,153.32	32,041.32	13,523.32	73.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	85,367.00	85,367.00	1,339.52	90,043.52	4,676.52	5.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>425,365.00</b>	<b>510,692.25</b>	<b>73,606.88</b>	<b>531,277.09</b>	<b>20,584.84</b>	<b>4.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,907.00	17,907.00	0.00	17,907.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	112,956.00	112,956.00	8,342.89	123,843.00	10,887.00	9.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	203,483.00	203,483.00	20,284.56	203,483.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	10,153.20	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,451,492.00	1,451,492.00	472,569.27	1,532,958.59	81,466.59	5.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,785,838.00</b>	<b>1,785,838.00</b>	<b>511,349.92</b>	<b>1,878,191.59</b>	<b>92,353.59</b>	<b>5.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	500.00	500.00	0.00	500.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	2,100.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	1,000.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	230,000.00	230,000.00	100,312.58	230,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	187,029.94	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	13,950.00	13,950.00	0.00	13,950.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,500.00	10,500.00	71,844.15	10,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>254,950.00</b>	<b>254,950.00</b>	<b>362,286.67</b>	<b>254,950.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>10,250,079.00</b>	<b>10,226,164.25</b>	<b>2,895,168.23</b>	<b>10,450,371.68</b>	<b>224,207.43</b>	<b>2.2%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	3,267,852.00	3,275,127.00	1,027,406.69	3,278,771.51	(3,644.51)	-0.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	305,708.00	303,194.00	98,517.36	303,194.00	0.00	0.0%
Other Certificated Salaries		1900	109,093.00	131,783.48	12,228.64	131,783.48	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,682,653.00</b>	<b>3,710,104.48</b>	<b>1,138,152.69</b>	<b>3,713,748.99</b>	<b>(3,644.51)</b>	<b>-0.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	659,177.00	675,610.11	187,245.83	688,310.20	(12,700.09)	-1.9%
Classified Support Salaries		2200	545,047.00	545,854.00	175,465.08	545,854.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	179,330.00	179,320.00	58,625.00	179,320.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	140,135.00	140,380.00	38,479.47	140,380.00	0.00	0.0%
Other Classified Salaries		2900	55,404.00	55,392.00	18,106.00	55,392.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,579,093.00</b>	<b>1,596,556.11</b>	<b>477,921.38</b>	<b>1,609,256.20</b>	<b>(12,700.09)</b>	<b>-0.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	992,940.00	998,175.78	214,840.95	998,871.68	(695.90)	-0.1%
PERS		3201-3202	420,355.00	425,079.82	114,361.37	428,085.89	(3,006.07)	-0.7%
OASDI/Medicare/Alternative		3301-3302	172,279.00	174,013.21	53,667.81	175,037.55	(1,024.34)	-0.6%
Health and Welfare Benefits		3401-3402	1,033,538.00	1,055,139.30	324,379.14	1,055,253.09	(113.79)	0.0%
Unemployment Insurance		3501-3502	2,619.00	2,638.41	806.83	2,646.57	(8.16)	-0.3%
Workers' Compensation		3601-3602	142,019.00	113,505.42	35,574.21	113,865.54	(360.12)	-0.3%
OPEB, Allocated		3701-3702	16,389.00	16,479.72	783.87	16,495.71	(15.99)	-0.1%
OPEB, Active Employees		3751-3752	13,956.00	14,263.78	3,241.36	14,263.78	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			2,794,095.00	2,799,295.44	747,655.54	2,804,519.81	(5,224.37)	-0.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	161,994.00	161,994.00	0.00	161,994.00	0.00	0.0%
Books and Other Reference Materials		4200	22,400.00	22,400.00	5,126.34	22,400.00	0.00	0.0%
Materials and Supplies		4300	420,231.00	491,497.00	147,662.94	482,254.19	9,242.81	1.9%
Noncapitalized Equipment		4400	193,769.00	194,595.00	1,088.23	194,595.00	0.00	0.0%
Food		4700	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			799,894.00	871,986.00	153,877.51	862,743.19	9,242.81	1.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	29,680.00	29,680.00	1,399.04	29,680.00	0.00	0.0%
Dues and Memberships		5300	15,028.00	15,028.00	14,026.69	15,028.00	0.00	0.0%
Insurance		5400-5450	70,849.00	70,849.00	0.00	70,849.00	0.00	0.0%
Operations and Housekeeping Services		5500	190,000.00	190,000.00	92,120.48	190,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,000.00	67,000.00	10,797.37	67,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	704,740.00	721,831.00	314,453.33	796,011.32	(74,180.32)	-10.3%
Communications		5900	39,000.00	39,000.00	6,418.08	39,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,116,297.00	1,133,388.00	439,214.99	1,207,568.32	(74,180.32)	-6.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	33,607.60	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	318,222.00	318,222.00	0.00	318,222.00	0.00	0.0%
Equipment Replacement		6500	500.00	500.00	0.00	500.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			318,222.00	318,222.00	33,607.60	318,222.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	36,375.00	36,375.00	9,793.56	36,375.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

2024-25 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	47,783.00	47,783.00	21,076.18	47,783.00	0.00	0.0%
Other Debt Service - Principal		7439	146,348.00	146,348.00	18,836.37	146,348.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			230,506.00	230,506.00	49,706.11	230,506.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	2,047.22	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(24,418.00)	(24,418.00)	0.00	(24,418.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(24,418.00)	(22,370.78)	0.00	(24,418.00)	2,047.22	-9.2%
TOTAL, EXPENDITURES			10,496,842.00	10,638,187.25	3,040,135.82	10,722,646.51	(84,459.26)	-0.8%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								



2024-25 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	5,176.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	5,176.00	0.00	0.00	(5,176.00)	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	5,176.00	0.00	0.00	5,176.00	100.0%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	1,343,048.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	57,715.40
5810	Other Restricted Federal	12,824.29
6211	Literacy Coaches and Reading Specialists Grant Program	559,580.00
6266	Educator Effectiveness, FY 2021-22	43,757.71
6300	Lottery: Instructional Materials	232,419.89
6547	Special Education Early Intervention Preschool Grant	36,388.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	161,387.00
7311	Classified School Employee Professional Development Block Grant	4,101.58
7435	Learning Recovery Emergency Block Grant	630,054.39
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	981.55
9010	Other Restricted Local	1,090,945.71
Total, Restricted Balance		4,173,203.52



TIPTON ELEMENTARY SCHOOL DISTRICT

**SPECIAL ACTIVITY SPECIAL REVENUE FUND**

2024-2025  
First Interim  
December 3<sup>rd</sup>, 2024

**Fund # 08**

This fund is a new special revenue fund established to allow LEAs to account for governmental associated student body activities in accordance with the provisions of GASB Statement 84

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	58,543.97	58,543.97		58,543.97	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,543.97	58,543.97		58,543.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,543.97	58,543.97		58,543.97		
2) Ending Balance, June 30 (E + F1e)			58,543.97	58,543.97		58,543.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	58,543.97	58,543.97		58,543.97		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Project Year Totals
8210	Student Activity Funds	58,543.97
Total, Restricted Balance		58,543.97





TIPTON ELEMENTARY SCHOOL DISTRICT

## CAFETERIA FUND

2024-2025

First Interim

December 3<sup>rd</sup>, 2024

### 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.

2024-25 First Interim  
Cafeteria Special Revenue Fund  
Expenditures by Object

5472215000000  
Form 131  
F81W13K4U7(2024-25)

Tipton Elementary  
Tulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	495,000.00	495,000.00	43,844.22	495,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	120,000.00	120,000.00	16,841.21	120,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	197,000.00	197,000.00	21,342.05	197,000.00	0.00	0.0%
5) TOTAL, REVENUES			812,000.00	812,000.00	82,027.48	812,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	187,984.00	190,405.00	55,373.98	200,299.00	(9,894.00)	-5.2%
3) Employee Benefits		3000-3999	96,724.00	96,567.00	25,946.23	100,248.00	(3,681.00)	-3.8%
4) Books and Supplies		4000-4999	305,000.00	305,000.00	62,286.73	305,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	92,600.00	92,600.00	9,693.95	92,600.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,418.00	24,418.00	0.00	24,418.00	0.00	0.0%
9) TOTAL, EXPENDITURES			716,726.00	718,990.00	153,300.89	732,565.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			95,274.00	93,010.00	(71,273.41)	79,435.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			95,274.00	93,010.00	(71,273.41)	79,435.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	804,983.55	804,983.55		804,983.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			804,983.55	804,983.55		804,983.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			804,983.55	804,983.55		804,983.55		
2) Ending Balance, June 30 (E + F1e)			900,257.55	897,993.55		884,418.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	900,159.80	897,895.80		884,320.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	97.75	97.75		97.75		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	495,000.00	495,000.00	43,844.22	495,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			495,000.00	495,000.00	43,844.22	495,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	120,000.00	120,000.00	16,841.21	120,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			120,000.00	120,000.00	16,841.21	120,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,000.00	2,000.00	225.72	2,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	180,000.00	180,000.00	6,761.01	180,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	12,969.44	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	15,000.00	15,000.00	1,385.88	15,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			197,000.00	197,000.00	21,342.05	197,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			812,000.00	812,000.00	82,027.48	812,000.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	131,931.00	134,352.00	40,346.52	144,246.00	(9,894.00)	-7.4%
Classified Supervisors' and Administrators' Salaries		2300	56,053.00	56,053.00	15,027.46	56,053.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			187,984.00	190,405.00	55,373.98	200,299.00	(9,894.00)	-5.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	50,850.00	51,505.00	12,629.16	54,181.00	(2,676.00)	-5.2%
OASDI/Medicare/Alternative		3301-3302	14,381.00	14,566.00	4,236.10	15,323.00	(757.00)	-5.2%
Health and Welfare Benefits		3401-3402	25,410.00	25,410.00	7,767.77	25,410.00	0.00	0.0%
Unemployment Insurance		3501-3502	94.00	95.00	27.71	100.00	(5.00)	-5.3%
Workers' Compensation		3601-3602	5,098.00	4,092.00	1,220.35	4,304.00	(212.00)	-5.2%
OPEB, Allocated		3701-3702	588.00	596.00	.58	627.00	(31.00)	-5.2%
OPEB, Active Employees		3751-3752	303.00	303.00	64.56	303.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			96,724.00	96,567.00	25,946.23	100,248.00	(3,681.00)	-3.8%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,000.00	30,000.00	8,179.72	30,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	35,000.00	35,000.00	1,697.95	35,000.00	0.00	0.0%
Food		4700	240,000.00	240,000.00	52,409.06	240,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			305,000.00	305,000.00	62,286.73	305,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	200.00	60.00	200.00	0.00	0.0%
Dues and Memberships		5300	400.00	400.00	360.62	400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,000.00	20,000.00	5,678.38	20,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	1,853.65	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	72,000.00	72,000.00	1,741.30	72,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			92,600.00	92,600.00	9,693.95	92,600.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	24,418.00	24,418.00	0.00	24,418.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,418.00	24,418.00	0.00	24,418.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			716,726.00	718,990.00	153,300.89	732,565.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	884,320.80
Total, Restricted Balance		884,320.80



TIPTON ELEMENTARY SCHOOL DISTRICT

## DEFERRED MAINTENANCE FUND

2024-2025  
First Interim  
December 3<sup>rd</sup>, 2024

### Fund # 14

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

Principle revenues in this fund are:

Interest  
Interfund Transfers In  
LCFF Revenue

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	1,204.72	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	1,204.72	1,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,000.00	1,000.00	1,204.72	1,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,000.00	1,000.00	1,204.72	1,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,654.60	43,654.60		43,654.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,654.60	43,654.60		43,654.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,654.60	43,654.60		43,654.60		
2) Ending Balance, June 30 (E + F1e)			44,654.60	44,654.60		44,654.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	44,654.60	44,654.60		44,654.60		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	416.31	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	788.41	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	1,204.72	1,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,000.00	1,000.00	1,204.72	1,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		0.00



TIPTON ELEMENTARY SCHOOL DISTRICT

## **BUILDING FUND**

2024-2025  
First Interim  
December 3<sup>rd</sup>, 2024

### **Fund # 21**

This fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board.

Principle revenues and other sources in this fund are:

Rentals and leases

Interest

Proceeds from the Sale of Bonds (Current Year and/or Prior Years).

Proceeds from the Sale/Lease-Purchase of Land and Buildings (when applicable).

Currently this fund is not in use.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15.00	15.00	16.92	15.00	0.00	0.0%
5) TOTAL, REVENUES			15.00	15.00	16.92	15.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15.00	15.00	16.92	15.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15.00	15.00	16.92	15.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	613.20	613.20		613.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			613.20	613.20		613.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			613.20	613.20		613.20		
2) Ending Balance, June 30 (E + F1e)			628.20	628.20		628.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	628.20	628.20		628.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15.00	15.00	5.85	15.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	11.07	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15.00	15.00	16.92	15.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			15.00	15.00	16.92	15.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Proceeds</b>								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		



Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	628.20
Total, Restricted Balance		628.20



TIPTON ELEMENTARY SCHOOL DISTRICT

## CAPITAL FACILITIES FUND

2024-2025  
First Interim  
December 3<sup>rd</sup>, 2024

### Fund # 25

This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund (Fund 25) is restricted to that fund.

Principle revenues in this fund are the following:

- Interest
- Mitigation/Developer Fees

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	1,370.82	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	1,370.82	1,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,000.00	1,000.00	1,370.82	1,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,000.00	1,000.00	1,370.82	1,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,074.81	33,074.81		33,074.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,074.81	33,074.81		33,074.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,074.81	33,074.81		33,074.81		
2) Ending Balance, June 30 (E + F1e)			34,074.81	34,074.81		34,074.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	34,074.81	34,074.81		34,074.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	315.93	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	597.34	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	457.55	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	1,370.82	1,000.00	0.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	1,370.82	1,000.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>PROCEEDS</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	34,074.81
Total, Restricted Balance		34,074.81



TIPTON ELEMENTARY SCHOOL DISTRICT

**COUNTY SCHOOL FACILITIES FUND**

2024-2025  
First Interim  
December 3<sup>rd</sup>, 2024

**Fund # 35**

This fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), or the 2006 State School Facilities Fund (Proposition 1D) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070.10 et seq.).

The principal revenues and other sources in this fund are:

- School Facilities Apportionments
- Interest
- Interfund Transfers In

Funding provided by the State Allocation Board for reconstruction of facilities after disasters such as flooding may be deposited to Fund 35. Typical expenditures in this fund are payments for the costs of sites, site improvements, buildings, building improvements, and furniture and fixtures capitalized as a part of the construction project.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,001.00	14,001.00	12,600.03	14,001.00	0.00	0.0%
5) TOTAL, REVENUES			14,001.00	14,001.00	12,600.03	14,001.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	478,118.37	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	478,118.37	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,001.00	14,001.00	(465,518.34)	14,001.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,001.00	14,001.00	(465,518.34)	14,001.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	538,664.44	538,664.44		538,664.44	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			538,664.44	538,664.44		538,664.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			538,664.44	538,664.44		538,664.44		
2) Ending Balance, June 30 (E + F1e)			552,665.44	552,665.44		552,665.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	552,665.44	552,665.44		552,665.44		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	14,001.00	14,001.00	2,871.65	14,001.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	9,728.38	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			14,001.00	14,001.00	12,600.03	14,001.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			14,001.00	14,001.00	12,600.03	14,001.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	478,118.37	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	478,118.37	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	478,118.37	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund From:								
All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)								

Resource	Description	2024-25 Projected Totals
7710	State School Facilities Projects	9,441.81
7810	Other Restricted State	543,223.63
Total, Restricted Balance		552,665.44



TIPTON ELEMENTARY SCHOOL DISTRICT

**BOND INTEREST AND REDEMPTION FUND**

2024-2025  
First Interim  
December 3<sup>rd</sup>, 2024

**Fund # 51**

This Fund is strictly in use by the Tulare County Office of Education, Tulare County Controllers and Tulare County Treasurer. This is the ins/outs of our Bond Sales and Proceeds.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	170,650.00	170,650.00	11,326.34	170,650.00	0.00	0.0%
5) TOTAL, REVENUES			170,650.00	170,650.00	11,326.34	170,650.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	170,650.00	170,650.00	120,325.00	170,650.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			170,650.00	170,650.00	120,325.00	170,650.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(108,998.66)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(108,998.66)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	447,646.49	447,646.49		447,646.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			447,646.49	447,646.49		447,646.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			447,646.49	447,646.49		447,646.49		
2) Ending Balance, June 30 (E + F1e)			447,646.49	447,646.49		447,646.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	447,646.49	447,646.49		447,646.49		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	170,650.00	170,650.00	0.00	170,650.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	3,241.76	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	8,084.58	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			170,650.00	170,650.00	11,326.34	170,650.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			170,650.00	170,650.00	11,326.34	170,650.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	70,000.00	70,000.00	50,325.00	70,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	100,650.00	100,650.00	70,000.00	100,650.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			170,650.00	170,650.00	120,325.00	170,650.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			170,650.00	170,650.00	120,325.00	170,650.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	447,646.49
Total, Restricted Balance		447,646.49



TIPTON ELEMENTARY SCHOOL DISTRICT

2024-2025  
First Interim  
December 3<sup>rd</sup>, 2024

# **SUPPLEMENTAL FORMS**

**ESMOE – Every Student Succeeds Act MOE**

**SIAA/SIAB – Summary of Inter-fund Activities**

**C&S – Criteria and Standards Review**

**CASH – Cashflow 2 yrs projection**

**Budget Comparison**

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	10,722,646.51
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	564,089.14
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	318,722.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	194,131.00
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	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C 1-C8, D 1, or D 2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C 1 through C 9)				512,853.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D 1.			
E. Total expenditures subject to MOE (Line A minus lines B and C 10, plus lines D 1 and D 2)				9,645,704.37
<b>Section II - Expenditures Per ADA</b>				<b>2024-25 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A 6 and C 9)*				456.35
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,136.64
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>		<b>Per ADA</b>	
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	9,045,010.04		19,143.69	
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00		0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A. 1)	9,045,010.04		19,143.69	
B. Required effort (Line A.2 times 90%)	8,140,509.04		17,229.32	
C. Current year expenditures (Line I.E and Line II.B)	9,645,704.37		21,136.64	
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00		0.00	
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met			
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%		0.00%	

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

**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

First Interim  
2024-25 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0,00	0,00	0,00	(24,418,00)				
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
081 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								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0,00	0,00	0,00	0,00				
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0,00	0,00	0,00	0,00				
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0,00	0,00	24,418,00	0,00				
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0,00	0,00	0,00	0,00				
Other Sources/Uses Detail						0,00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								

First Interim  
2024-25 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

First Interim  
2024-25 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	0.00	0.00	24,418.00	(24,418.00)	0.00	0.00		



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range:

**1A. Calculating the District's ADA Variances**

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	489.88	489.88	0.0%	Met
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>489.88</b>	<b>489.88</b>		
1st Subsequent Year (2025-26)	District Regular	469.23	469.23	0.0%	Met
	Charter School				
	<b>Total ADA</b>	<b>469.23</b>	<b>469.23</b>		
2nd Subsequent Year (2026-27)	District Regular	453.64	455.65	.4%	Met
	Charter School				
	<b>Total ADA</b>	<b>453.64</b>	<b>455.65</b>		

**1B. Comparison of District ADA to the Standard**

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2024-25)				
District Regular	491.00	485.00		
Charter School				
<b>Total Enrollment</b>	<b>491.00</b>	<b>485.00</b>	<b>(1.2%)</b>	<b>Met</b>
1st Subsequent Year (2025-26)				
District Regular	481.00	480.00		
Charter School				
<b>Total Enrollment</b>	<b>481.00</b>	<b>480.00</b>	<b>(.2%)</b>	<b>Met</b>
2nd Subsequent Year (2026-27)				
District Regular	471.00	475.00		
Charter School				
<b>Total Enrollment</b>	<b>471.00</b>	<b>475.00</b>	<b>.8%</b>	<b>Met</b>

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
<b>Third Prior Year (2021-22)</b>			
District Regular	493	536	
Charter School			
<b>Total ADA/Enrollment</b>	<b>493</b>	<b>536</b>	<b>92.0%</b>
<b>Second Prior Year (2022-23)</b>			
District Regular	485	519	
Charter School			
<b>Total ADA/Enrollment</b>	<b>485</b>	<b>519</b>	<b>93.4%</b>
<b>First Prior Year (2023-24)</b>			
District Regular	469	501	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>469</b>	<b>501</b>	<b>93.6%</b>
Historical Average Ratio:			93.0%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>93.5%</b>

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
<b>Current Year (2024-25)</b>				
District Regular	454	485		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>454</b>	<b>485</b>	<b>93.6%</b>	<b>Not Met</b>
<b>1st Subsequent Year (2025-26)</b>				
District Regular	445	480		
Charter School				
<b>Total ADA/Enrollment</b>	<b>445</b>	<b>480</b>	<b>92.7%</b>	<b>Met</b>
<b>2nd Subsequent Year (2026-27)</b>				
District Regular	436	475		
Charter School				
<b>Total ADA/Enrollment</b>	<b>436</b>	<b>475</b>	<b>91.8%</b>	<b>Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year 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)

24-25 enrollment came in lower than projected at adopted budget.



4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2024-25)	7,783,926.00		
1st Subsequent Year (2025-26)	7,708,515.00	7,707,075.00	0.0%	Met
2nd Subsequent Year (2026-27)	7,709,640.00	7,741,286.00	.4%	Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2021-22)	4,217,682.16	
Second Prior Year (2022-23)	5,014,898.33	5,977,155.64	83.9%
First Prior Year (2023-24)	6,001,261.53	7,205,866.98	83.3%
	Historical Average Ratio:		83.9%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.9% to 87.9%	79.9% to 87.9%	79.9% to 87.9%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	6,133,209.00	7,445,660.78	82.4%	Met
1st Subsequent Year (2025-26)	6,375,411.00	7,688,226.00	82.9%	Met
2nd Subsequent Year (2026-27)	6,645,837.00	7,994,991.00	83.1%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2024-25)	425,365.00	531,277.09	24.9%	Yes
1st Subsequent Year (2025-26)	425,365.00	469,652.00	10.4%	Yes
2nd Subsequent Year (2026-27)	425,365.00	469,652.00	10.4%	Yes

Explanation:  
(required if Yes)

District did not budget carryover revenue at budget adoption and Title I award updated to reflect most up to date award.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)**

Current Year (2024-25)	1,785,838.00	1,878,191.59	5.2%	Yes
1st Subsequent Year (2025-26)	1,676,654.00	1,707,013.00	1.8%	No
2nd Subsequent Year (2026-27)	1,673,905.00	1,705,785.00	1.9%	No

Explanation:  
(required if Yes)

District did not budget revenue for Rs 2600 PY3, Rs 6770 PY5 and Rs 6547 at budget adoption.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)**

Current Year (2024-25)	254,950.00	254,950.00	0.0%	No
1st Subsequent Year (2025-26)	254,950.00	254,950.00	0.0%	No
2nd Subsequent Year (2026-27)	254,950.00	254,950.00	0.0%	No

Explanation:  
(required if Yes)

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

Current Year (2024-25)	799,894.00	862,743.19	7.9%	Yes
1st Subsequent Year (2025-26)	701,236.00	747,615.00	6.6%	Yes
2nd Subsequent Year (2026-27)	546,885.00	594,709.00	8.7%	Yes

Explanation:  
(required if Yes)

District updated expenses to reflect current and projected spending patterns.

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

Current Year (2024-25)	1,116,297.00	1,207,568.32	8.2%	Yes
1st Subsequent Year (2025-26)	1,147,435.00	1,237,680.00	7.9%	Yes
2nd Subsequent Year (2026-27)	1,177,530.00	1,247,603.00	6.0%	Yes

Explanation:  
(required if Yes)

District updated expenses to reflect current and projected spending patterns.

**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2024-25)	2,466,153.00	2,664,418.68	8.0%	Not Met
1st Subsequent Year (2025-26)	2,356,969.00	2,431,615.00	3.2%	Met
2nd Subsequent Year (2026-27)	2,354,220.00	2,430,387.00	3.2%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2024-25)	1,916,191.00	2,070,311.51	8.0%	Not Met
1st Subsequent Year (2025-26)	1,848,671.00	1,985,295.00	7.4%	Not Met
2nd Subsequent Year (2026-27)	1,724,415.00	1,842,312.00	6.8%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Federal Revenue  
(linked from 6A  
if NOT met)

District did not budget carry over revenue at budget adoption and Title I award updated to reflect most up to date award.

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

District did not budget revenue for Rs 2600 PY3, Rs 6770 PY5 and Rs 6547 at budget adoption.

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Books and Supplies  
(linked from 6A  
if NOT met)

District updated expenses to reflect current and projected spending patterns.

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

District updated expenses to reflect current and projected spending patterns.



7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

**DATA ENTRY:** Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	306,202.95	348,277.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		348,277.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	56.4%	49.8%	39.4%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>18.8%</b>	<b>16.6%</b>	<b>13.1%</b>

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2024-25)	(269,423.78)	7,445,660.78	3.6%	Met
1st Subsequent Year (2025-26)	(709,197.00)	7,688,226.00	9.2%	Met
2nd Subsequent Year (2026-27)	(1,042,119.00)	7,994,991.00	13.0%	Met

**8C. Comparison of District Deficit Spending to the Standard**

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2 ) (Form MYPI, Line D2)		
Current Year (2024-25)	10,215,900.74		Met
1st Subsequent Year (2025-26)	9,647,996.55		Met
2nd Subsequent Year (2026-27)	8,934,320.36		Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2024-25)	10,766,075.59		Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: Current Year data are extracted, If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level		District ADA
5% or \$87,000 (greater of)	0	to 300
4% or \$87,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	454	445	436
District's Reserve Standard Percentage Level:	4%	4%	4%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- 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):

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	10,722,646.51	10,706,594.19	10,885,349.19
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	10,722,646.51	10,706,594.19	10,885,349.19

- 4. Reserve Standard Percentage Level
- 5. Reserve Standard - by Percent  
(Line B3 times Line B4)
- 6. Reserve Standard - by Amount  
(\$87,000 for districts with 0 to 1,000 ADA, else 0)
- 7. District's Reserve Standard  
(Greater of Line B5 or Line B6)

	4%	4%	4%
	428,905.86	428,263.77	435,413.97
	87,000.00	87,000.00	87,000.00
	<b>428,905.86</b>	<b>428,263.77</b>	<b>435,413.97</b>

**10C. Calculating the District's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	6,042,697.22	5,333,500.22	4,291,381.22
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	6,042,697.22	5,333,500.22	4,291,381.22
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	56.35%	49.82%	39.42%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>428,905.86</b>	<b>428,263.77</b>	<b>435,413.97</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption 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 funded with one-time revenues that have changed since budget adoption by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Temporary Interfund Borrowings**

1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2024-25)	(939,172.00)	(944,268.00)	.5%	5,096.00	Met
1st Subsequent Year (2025-26)	(969,368.00)	(1,060,814.00)	9.4%	91,446.00	Not Met
2nd Subsequent Year (2026-27)	(1,006,555.00)	(1,119,647.00)	11.2%	113,092.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
<b>1d. Capital Project Cost Overruns</b>					
Have capital project cost overruns occurred since budget adoption 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

Restricted funding expired which created higher contributions to restricted resources.

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: If Budget Adoption data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024-25
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	14	010-99900-0-0000-89800	010-99900-0000-9100-74380/74390	1,249,305
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
QZAB	8	010-99901-0-0000-89800	010-99901-0-0000-9100-74380/74390	843,638
<b>TOTAL:</b>				<b>2,092,943</b>

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	89,613	89,385	89,394	89,429
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB	88,000	104,746	121,494	121,492

Total Annual Payments:	177,613	194,131	210,888	210,921
Has total annual payment increased over prior year (2023-24)?		Yes	Yes	Yes

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**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:**  
(Required if Yes  
to increase in total  
annual payments)

Payments will be funded with contributions from unrestricted general fund.

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**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

2 OPEB Liabilities	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	722,770.00	921,158.00
b. OPEB plan(s) fiduciary net position (if applicable)	109,422.00	121,135.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	613,348.00	800,023.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2023

3 OPEB Contributions	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2024-25)	31,236.00	27,431.00
1st Subsequent Year (2025-26)	31,792.00	27,979.00
2nd Subsequent Year (2026-27)	32,410.00	28,539.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2024-25)	31,236.00	31,689.49
1st Subsequent Year (2025-26)	31,792.00	32,323.00
2nd Subsequent Year (2026-27)	32,410.00	32,969.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2024-25)		
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		

d. Number of retirees receiving OPEB benefits

Current Year (2024-25)	3	3
1st Subsequent Year (2025-26)	3	3
2nd Subsequent Year (2026-27)	3	3

4. Comments:



**S7B. Identification of the District's Unfunded Liability for Self-insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No
----

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a
-----

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a
-----

2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)		First Interim

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
  - Current Year (2024-25)
  - 1st Subsequent Year (2025-26)
  - 2nd Subsequent Year (2026-27)

Budget Adoption (Form 01CS, Item S7B)		First Interim

- b. Amount contributed (funded) for self-insurance programs
  - Current Year (2024-25)
  - 1st Subsequent Year (2025-26)
  - 2nd Subsequent Year (2026-27)


4 Comments:

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**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	31.0	32.0	32.0	32.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Nov 01, 2024

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Nov 05, 2024

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

Yes

If Yes, date of budget revision board adoption:

Nov 05, 2024

4. Period covered by the agreement:

Begin Date: Jul 01, 2024

End Date: Jun 30, 2025

5. Salary settlement:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

**One Year Agreement**

Total cost of salary settlement

67,539	68,890	70,268
--------	--------	--------

% change in salary schedule from prior year

2.0%
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or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:





**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits

--

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

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Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes
673,068	686,529	700,259
100.0%	100.0%	100.0%
2.0%	2.0%	2.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No
----

If Yes, amount of new costs included in the interim and MYPs

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If Yes, explain the nature of the new costs:

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Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

**Certificated (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
64,490	65,780	67,095
2.0%	2.0%	2.0%

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

**Certificated (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Yes	No	No
No	No	No

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):


**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	41.0	40.0	40.0	40.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

[ ]

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

[ ]

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

[ ]

End Date:

[ ]

5. Salary settlement:

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

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or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

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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

14,659

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

7. Amount included for any tentative salary schedule increases

29,319	29,906	30,503
--------	--------	--------

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
240,086	244,887	249,785
2.0%	2.0%	2.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
26,541	27,072	27,613
2.0%	2.0%	2.0%

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No
No	No	No

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of budget adoption?

N/A
-----

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	5.0	5.0	5.0	5.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a
-----

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

n/a
-----

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?


Total cost of salary settlement

Change in salary schedule from prior year (may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

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Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year


**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits


3. Percent change in cost of other benefits over prior year

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**S9. Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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**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 A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(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)



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End of School District First Interim Criteria and Standards Review

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	2024 - 2025 Approved Thru 11/8/2024			2024 - 2025 Working Thru 11/8/2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
11002 Substitute Teachers	\$82,500.00	\$2,736.00	\$85,236.00	\$84,150.00	\$2,791.00	\$86,941.00
11003 Teacher - Auxiliary	\$15,300.00	\$115,992.00	\$131,292.00	\$15,300.00	\$117,806.51	\$133,106.51
13000 Certificated Supervisors and Administrators Salaries	\$305,708.00	\$0.00	\$305,708.00	\$303,194.00	\$0.00	\$303,194.00
19000 Other Certificated Salaries	\$65,856.00	\$43,237.00	\$109,093.00	\$65,856.00	\$65,927.48	\$131,783.48
Total Certificated Salaries	\$3,383,955.00	\$298,698.00	\$3,682,653.00	\$3,290,220.00	\$423,528.99	\$3,713,748.99
<b>Classified Salaries</b>						
21000 Classified Instructional Salaries	\$159,693.00	\$341,409.00	\$501,102.00	\$159,593.00	\$363,995.68	\$523,588.68
21002 Substitute Instructional Aides	\$12,000.00	\$7,700.00	\$19,700.00	\$12,240.00	\$7,854.00	\$20,094.00
21003 Instructional Aides - Auxiliary	\$2,040.00	\$136,335.00	\$138,375.00	\$2,040.00	\$142,587.52	\$144,627.52
22000 Classified Support Salaries	\$342,011.00	\$145,141.00	\$487,152.00	\$342,134.00	\$145,325.00	\$487,459.00
22002 Substitute Classified Support	\$25,000.00	\$0.00	\$25,000.00	\$25,500.00	\$0.00	\$25,500.00
22003 Classified Support Salaries - Auxiliary	\$10,608.00	\$22,287.00	\$32,895.00	\$10,608.00	\$22,287.00	\$32,895.00
23000 Classified Supervisors' and Administrators' Salaries	\$155,232.00	\$24,098.00	\$179,330.00	\$155,225.00	\$24,095.00	\$179,320.00
24000 Clerical, Technical and Office Staff Salaries	\$134,321.00	\$0.00	\$134,321.00	\$134,566.00	\$0.00	\$134,566.00
24002 Substitute Clerical, Technical & Office Staff	\$5,814.00	\$0.00	\$5,814.00	\$5,814.00	\$0.00	\$5,814.00
29000 Other Classified Salaries	\$0.00	\$55,404.00	\$55,404.00	\$0.00	\$55,392.00	\$55,392.00
Total Classified Salaries	\$846,719.00	\$732,374.00	\$1,579,093.00	\$847,720.00	\$761,536.20	\$1,609,256.20
<b>Employee Benefits</b>						
31010 State Teachers' Retirement System, certificated positions	\$646,334.00	\$346,606.00	\$992,940.00	\$628,433.00	\$370,438.68	\$998,871.68
32020 Public Employees' Retirement System, classified positions	\$229,037.00	\$191,318.00	\$420,355.00	\$229,309.00	\$198,776.89	\$428,085.89
33013 Medicare, Certificated Positions	\$49,067.00	\$4,333.00	\$53,400.00	\$47,709.00	\$6,141.76	\$53,850.76
33022 OASDI, classified positions	\$52,495.00	\$43,851.00	\$96,346.00	\$52,558.00	\$45,658.93	\$98,216.93
33023 Medicare, classified positions	\$12,279.00	\$10,254.00	\$22,533.00	\$12,292.00	\$10,677.86	\$22,969.86
34010 Health & Welfare Benefits, certificated positions	\$621,026.00	\$32,229.00	\$653,255.00	\$621,737.00	\$51,732.00	\$673,469.00
34020 Health & Welfare Benefits, classified positions	\$287,095.00	\$93,188.00	\$380,283.00	\$287,095.00	\$94,689.09	\$381,784.09
35010 State Unemployment Insurance, certificated positions	\$1,694.00	\$150.00	\$1,844.00	\$1,645.00	\$212.03	\$1,857.03
35020 State Unemployment Insurance, classified positions	\$423.00	\$352.00	\$775.00	\$423.00	\$366.54	\$789.54
36010 Worker's Compensation Insurance, certificated positions	\$91,773.00	\$8,100.00	\$99,873.00	\$70,704.00	\$9,103.40	\$79,807.40
36020 Worker's Compensation Insurance, classified positions	\$22,964.00	\$19,182.00	\$42,146.00	\$18,217.00	\$15,841.14	\$34,058.14

	2024 - 2025 Approved Thru 11/8/2024			2024 - 2025 Working Thru 11/8/2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
37010 OPEB, Allocated, certificated positions	\$10,592.00	\$935.00	\$11,527.00	\$10,298.00	\$1,315.58	\$11,613.58
37020 OPEB, Allocated, classified positions	\$2,648.00	\$2,214.00	\$4,862.00	\$2,653.00	\$2,229.13	\$4,882.13
37510 OPEB, Active Employees, certificated Positions	\$9,518.00	\$493.00	\$10,011.00	\$9,529.00	\$789.78	\$10,318.78
37520 OPEB, Active Employees, classified positions	\$2,667.00	\$1,278.00	\$3,945.00	\$2,667.00	\$1,278.00	\$3,945.00
Total Employee Benefits	\$2,039,612.00	\$754,483.00	\$2,794,095.00	\$1,995,269.00	\$809,250.81	\$2,804,519.81
<b>Books and Supplies</b>						
41000 Approved Textbooks and Core Curricula Materials	\$0.00	\$161,994.00	\$161,994.00	\$0.00	\$161,994.00	\$161,994.00
42000 Books and Other Reference Materials	\$2,000.00	\$20,400.00	\$22,400.00	\$2,000.00	\$20,400.00	\$22,400.00
43000 Materials and Supplies	\$284,526.00	\$135,705.00	\$420,231.00	\$284,526.00	\$197,728.19	\$482,254.19
44000 Non-Capitalized Equipment	\$41,087.00	\$152,682.00	\$193,769.00	\$41,087.00	\$153,508.00	\$194,595.00
47000 Food	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00
Total Books and Supplies	\$329,113.00	\$470,781.00	\$799,894.00	\$329,113.00	\$533,630.19	\$862,743.19
<b>Services, Other Operating Expenses</b>						
52000 Travel and Conferences	\$18,680.00	\$11,000.00	\$29,680.00	\$18,680.00	\$11,000.00	\$29,680.00
53000 Dues and Memberships	\$15,028.00	\$0.00	\$15,028.00	\$15,028.00	\$0.00	\$15,028.00
54500 Other Insurance	\$70,849.00	\$0.00	\$70,849.00	\$70,849.00	\$0.00	\$70,849.00
55000 Operation and Housekeeping Services	\$60,000.00	\$130,000.00	\$190,000.00	\$60,000.00	\$130,000.00	\$190,000.00
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$64,500.00	\$2,500.00	\$67,000.00	\$64,500.00	\$2,500.00	\$67,000.00
57103 Transfers of Direct Costs - Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
58000 Professional/Consulting Services and Operating Expenditures	\$633,067.00	\$71,073.00	\$704,140.00	\$633,067.00	\$162,344.32	\$795,411.32
58009 Pension Penalties & Interest	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00
59000 Communications	\$39,000.00	\$0.00	\$39,000.00	\$39,000.00	\$0.00	\$39,000.00
Total Services, Other Operating Expenses	\$901,724.00	\$214,573.00	\$1,116,297.00	\$901,724.00	\$305,844.32	\$1,207,568.32
<b>Capital Outlay</b>						
64000 Equipment	\$115,416.00	\$202,806.00	\$318,222.00	\$115,416.00	\$202,806.00	\$318,222.00
65000 Equipment Replacement	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
Total Capital Outlay	\$115,416.00	\$203,306.00	\$318,722.00	\$115,416.00	\$203,306.00	\$318,722.00
<b>Other Outgo</b>						

	2024 - 2025 Approved Thru 11/8/2024			2024 - 2025 Working Thru 11/8/2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
71420 Other Tuition, Excess Costs, and/or Deficits Payments to COE	\$36,375.00	\$0.00	\$36,375.00	\$36,375.00	\$0.00	\$36,375.00
74380 Debt Service - Interest	\$0.00	\$47,783.00	\$47,783.00	\$0.00	\$47,783.00	\$47,783.00
74390 Other Debt Service - Principal	\$0.00	\$146,348.00	\$146,348.00	\$0.00	\$146,348.00	\$146,348.00
Total Other Outgo	\$36,375.00	\$194,131.00	\$230,506.00	\$36,375.00	\$194,131.00	\$230,506.00
<b>Direct Support/Indirect Costs</b>						
73100 Transfers of Indirect Costs	(\$27,153.00)	\$27,153.00	\$0.00	(\$45,758.22)	\$45,758.22	\$0.00
73500 Transfers of Indirect Costs - Interfund	(\$24,418.00)	\$0.00	(\$24,418.00)	(\$24,418.00)	\$0.00	(\$24,418.00)
Total Direct Support/Indirect Costs	(\$51,571.00)	\$27,153.00	(\$24,418.00)	(\$70,176.22)	\$45,758.22	(\$24,418.00)
Total Expenditures	\$7,601,343.00	\$2,895,499.00	\$10,496,842.00	\$7,445,660.78	\$3,276,985.73	\$10,722,646.51
Excess (Deficiency) of Revenues	\$510,784.00	(\$757,547.00)	(\$246,763.00)	\$674,844.22	(\$947,119.05)	(\$272,274.83)
<b>Other Financing Sources/Uses</b>						
<b>Contributions</b>						
89800 Contributions from Unrestricted Resources	(\$939,172.00)	\$939,172.00	\$0.00	(\$944,268.00)	\$944,268.00	\$0.00
89900 Contributions from Restricted Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions	(\$939,172.00)	\$939,172.00	\$0.00	(\$944,268.00)	\$944,268.00	\$0.00
Total Other Financing Sources/Uses	(\$939,172.00)	\$939,172.00	\$0.00	(\$944,268.00)	\$944,268.00	\$0.00
Net Increase (Decrease) in Fund	(\$428,388.00)	\$181,625.00	(\$246,763.00)	(\$269,423.78)	(\$2,851.05)	(\$272,274.83)
<b>Beginning Balance</b>						
<b>Assets</b>						
91100 Cash in County Treasury	\$6,583,928.67	\$3,959,025.53	\$10,542,954.20	\$6,583,928.67	\$3,959,025.53	\$10,542,954.20
91110 Fair Value Adjustment to Cash in County Treasury	(\$187,029.94)	\$0.00	(\$187,029.94)	(\$187,029.94)	\$0.00	(\$187,029.94)
91300 Revolving Cash Account	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00
92001 Accounts Receivable Clearing	\$12,934.91	\$444,345.86	\$457,280.77	\$12,934.91	\$444,345.86	\$457,280.77
92009 County Wide Receivable - by COE	\$606.00	\$0.00	\$606.00	\$606.00	\$0.00	\$606.00
93100 Due From Other Funds	\$11,491.94	\$0.00	\$11,491.94	\$11,491.94	\$0.00	\$11,491.94
Total Assets	\$6,424,431.58	\$4,403,371.39	\$10,827,802.97	\$6,424,431.58	\$4,403,371.39	\$10,827,802.97

	2024 - 2025 Approved Thru 11/8/2024			2024 - 2025 Working Thru 11/8/2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
<b>Liabilities</b>						
95009 County Wide Liabilities - by COE	\$18,821.00	\$0.00	\$18,821.00	\$18,821.00	\$0.00	\$18,821.00
95010 Accounts Payable Clearing	\$38,477.94	\$114,538.45	\$153,016.39	\$38,477.94	\$114,538.45	\$153,016.39
95013 Deferred Wages Payable	\$30,185.62	\$0.00	\$30,185.62	\$30,185.62	\$0.00	\$30,185.62
95014 CSESAP Wages Payable	\$22,440.00	\$0.00	\$22,440.00	\$22,440.00	\$0.00	\$22,440.00
95025 State Unemployment Insurance Payable	\$701.29	\$0.00	\$701.29	\$701.29	\$0.00	\$701.29
95030 Use Tax Payable	\$129.03	\$0.00	\$129.03	\$129.03	\$0.00	\$129.03
95050 Other Current Liabilities	\$1,296.55	\$0.00	\$1,296.55	\$1,296.55	\$0.00	\$1,296.55
95051 Outlawed Employee Refunds & Voluntary Deductions	\$22.00	\$0.00	\$22.00	\$22.00	\$0.00	\$22.00
96100 Due to Other Funds	\$237.15	\$1,578.87	\$1,816.02	\$237.15	\$1,578.87	\$1,816.02
96500 Unearned Revenue	\$0.00	\$111,199.50	\$111,199.50	\$0.00	\$111,199.50	\$111,199.50
Total Liabilities	\$112,310.58	\$227,316.82	\$339,627.40	\$112,310.58	\$227,316.82	\$339,627.40
Total Beginning Balance	\$6,312,121.00	\$4,176,054.57	\$10,488,175.57	\$6,312,121.00	\$4,176,054.57	\$10,488,175.57
Adjusted Beginning Balance	\$6,312,121.00	\$4,176,054.57	\$10,488,175.57	\$6,312,121.00	\$4,176,054.57	\$10,488,175.57
Ending Balance						
<b>Assets</b>						
91100 Cash in County Treasury	\$5,883,733.00	\$4,357,679.57	\$10,241,412.57	\$6,042,697.22	\$4,173,203.52	\$10,215,900.74
Total Assets	\$5,883,733.00	\$4,357,679.57	\$10,241,412.57	\$6,042,697.22	\$4,173,203.52	\$10,215,900.74
Total Ending Balance	\$5,883,733.00	\$4,357,679.57	\$10,241,412.57	\$6,042,697.22	\$4,173,203.52	\$10,215,900.74
Components of Ending Fund Balance						
Fund Balance, Nonspendable						
97200 Reserve for Encumbrances	\$102,539.79	\$43,853.83	\$146,393.62	\$102,539.79	\$43,853.83	\$146,393.62
Total Fund Balance, Nonspendable	\$102,539.79	\$43,853.83	\$146,393.62	\$102,539.79	\$43,853.83	\$146,393.62
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	(\$828,941.00)	\$175,331.00	(\$653,610.00)	(\$669,976.78)	(\$9,145.05)	(\$679,121.83)
97910 Beginning Fund Balance	\$6,312,121.00	\$4,176,054.57	\$10,488,175.57	\$6,312,121.00	\$4,176,054.57	\$10,488,175.57
Total Fund Balance, Unassigned	\$5,483,180.00	\$4,351,385.57	\$9,834,565.57	\$5,642,144.22	\$4,166,909.52	\$9,809,053.74

	2024 - 2025 Approved Thru 11/8/2024			2024 - 2025 Working Thru 11/8/2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
<u>Budgetary and Other Accounts</u>						
98100 Estimated Revenue	(\$7,063,713.00)	(\$3,167,627.25)	(\$10,231,340.25)	(\$7,063,713.00)	(\$3,167,627.25)	(\$10,231,340.25)
98200 Appropriations	\$7,464,266.00	\$3,173,921.25	\$10,638,187.25	\$7,464,266.00	\$3,173,921.25	\$10,638,187.25
98300 Encumbrances	(\$102,539.79)	(\$43,853.83)	(\$146,393.62)	(\$102,539.79)	(\$43,853.83)	(\$146,393.62)
Total Budgetary and Other Accounts	\$298,013.21	(\$37,559.83)	\$260,453.38	\$298,013.21	(\$37,559.83)	\$260,453.38
Total Components of Ending Fund Balance	\$5,883,733.00	\$4,357,679.57	\$10,241,412.57	\$6,042,697.22	\$4,173,203.52	\$10,215,900.74

**Budget Comparison Report**

by Fund

	2024 - 2025 Approved Thru 11/8/2024		2024 - 2025 Working Thru 11/8/2024		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>080 Student Activity Special Revenue Fund</b>					
Beginning Balance					
<b>Assets</b>					
91200 Cash in Bank(s)	\$0.00	\$59,170.02	\$0.00	\$59,170.02	\$59,170.02
Total Assets	\$0.00	\$59,170.02	\$0.00	\$59,170.02	\$59,170.02
<b>Liabilities</b>					
95010 Accounts Payable Clearing	\$0.00	\$626.05	\$0.00	\$626.05	\$626.05
Total Liabilities	\$0.00	\$626.05	\$0.00	\$626.05	\$626.05
Total Beginning Balance	\$0.00	\$58,543.97	\$0.00	\$58,543.97	\$58,543.97
Adjusted Beginning Balance	\$0.00	\$58,543.97	\$0.00	\$58,543.97	\$58,543.97
Ending Balance					
<b>Assets</b>					
91100 Cash in County Treasury	\$0.00	\$58,543.97	\$0.00	\$58,543.97	\$58,543.97
Total Assets	\$0.00	\$58,543.97	\$0.00	\$58,543.97	\$58,543.97
Total Ending Balance	\$0.00	\$58,543.97	\$0.00	\$58,543.97	\$58,543.97
Components of Ending Fund Balance					
<b>Fund Balance, Unassigned</b>					
97910 Beginning Fund Balance	\$0.00	\$58,543.97	\$0.00	\$58,543.97	\$58,543.97
Total Fund Balance, Unassigned	\$0.00	\$58,543.97	\$0.00	\$58,543.97	\$58,543.97
Total Components of Ending Fund Balance	\$0.00	\$58,543.97	\$0.00	\$58,543.97	\$58,543.97



	2024 - 2025 Approved Thru 11/8/2024			2024 - 2025 Working Thru 11/8/2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>130 Cafeteria Special Revenue Fund</b>						
Revenues						
Federal Revenues						
82200 Child Nutrition Programs	\$0.00	\$495,000.00	\$495,000.00	\$0.00	\$495,000.00	\$495,000.00
Total Federal Revenues	\$0.00	\$495,000.00	\$495,000.00	\$0.00	\$495,000.00	\$495,000.00
Other State Revenues						
85200 Child Nutrition	\$0.00	\$120,000.00	\$120,000.00	\$0.00	\$120,000.00	\$120,000.00
Total Other State Revenues	\$0.00	\$120,000.00	\$120,000.00	\$0.00	\$120,000.00	\$120,000.00
Other Local Revenues						
86340 Food Service Sales	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
86600 Interest	\$0.00	\$180,000.00	\$180,000.00	\$0.00	\$180,000.00	\$180,000.00
86990 All Other Local Revenue	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00
Total Other Local Revenues	\$0.00	\$197,000.00	\$197,000.00	\$0.00	\$197,000.00	\$197,000.00
Total Revenues	\$0.00	\$812,000.00	\$812,000.00	\$0.00	\$812,000.00	\$812,000.00
Expenditures						
Classified Salaries						
22000 Classified Support Salaries	\$0.00	\$123,597.00	\$123,597.00	\$0.00	\$123,597.00	\$123,597.00
22002 Substitute Classified Support	\$0.00	\$6,600.00	\$6,600.00	\$0.00	\$6,600.00	\$6,600.00
22003 Classified Support Salaries - Auxiliary	\$0.00	\$1,734.00	\$1,734.00	\$0.00	\$1,734.00	\$1,734.00
23000 Classified Supervisors' and Administrators' Salaries	\$0.00	\$56,053.00	\$56,053.00	\$0.00	\$56,053.00	\$56,053.00
Total Classified Salaries	\$0.00	\$187,984.00	\$187,984.00	\$0.00	\$187,984.00	\$187,984.00
Employee Benefits						
32020 Public Employees' Retirement System, classified positions	\$0.00	\$50,850.00	\$50,850.00	\$0.00	\$54,181.00	\$54,181.00
33022 OASDI, classified positions	\$0.00	\$11,655.00	\$11,655.00	\$0.00	\$12,419.00	\$12,419.00
33023 Medicare, classified positions	\$0.00	\$2,726.00	\$2,726.00	\$0.00	\$2,904.00	\$2,904.00
34020 Health & Welfare Benefits, classified positions	\$0.00	\$25,410.00	\$25,410.00	\$0.00	\$25,410.00	\$25,410.00

**Budget Comparison Report**

by Fund

	2024 - 2025 Approved Thru 11/8/2024			2024 - 2025 Working Thru 11/8/2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>130 Cafeteria Special Revenue Fund</b>						
35020 State Unemployment Insurance, classified positions	\$0.00	\$94.00	\$94.00	\$0.00	\$100.00	\$100.00
36020 Worker's Compensation Insurance, classified positions	\$0.00	\$5,098.00	\$5,098.00	\$0.00	\$4,304.00	\$4,304.00
37020 OPEB, Allocated, classified positions	\$0.00	\$588.00	\$588.00	\$0.00	\$627.00	\$627.00
37520 OPEB, Active Employees, classified positions	\$0.00	\$303.00	\$303.00	\$0.00	\$303.00	\$303.00
Total Employee Benefits	\$0.00	\$96,724.00	\$96,724.00	\$0.00	\$100,248.00	\$100,248.00
<b>Books and Supplies</b>						
43000 Materials and Supplies	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00
44000 Non-Capitalized Equipment	\$0.00	\$35,000.00	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00
47000 Food	\$0.00	\$240,000.00	\$240,000.00	\$0.00	\$240,000.00	\$240,000.00
Total Books and Supplies	\$0.00	\$305,000.00	\$305,000.00	\$0.00	\$305,000.00	\$305,000.00
<b>Services, Other Operating Expenses</b>						
52000 Travel and Conferences	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00	\$200.00
53000 Dues and Memberships	\$0.00	\$400.00	\$400.00	\$0.00	\$400.00	\$400.00
55000 Operation and Housekeeping Services	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$72,000.00	\$72,000.00	\$0.00	\$72,000.00	\$72,000.00
Total Services, Other Operating Expenses	\$0.00	\$92,600.00	\$92,600.00	\$0.00	\$92,600.00	\$92,600.00
<b>Capital Outlay</b>						
64000 Equipment	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
Total Capital Outlay	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
<b>Direct Support/Indirect Costs</b>						
73500 Transfers of Indirect Costs - Interfund	\$0.00	\$24,418.00	\$24,418.00	\$0.00	\$24,418.00	\$24,418.00
Total Direct Support/Indirect Costs	\$0.00	\$24,418.00	\$24,418.00	\$0.00	\$24,418.00	\$24,418.00
Total Expenditures	\$0.00	\$716,726.00	\$716,726.00	\$0.00	\$732,565.00	\$732,565.00
Excess (Deficiency) of Revenues	\$0.00	\$95,274.00	\$95,274.00	\$0.00	\$79,435.00	\$79,435.00
Net Increase (Decrease) in Fund	\$0.00	\$95,274.00	\$95,274.00	\$0.00	\$79,435.00	\$79,435.00
Beginning Balance						

	2024 - 2025 Approved Thru 11/8/2024			2024 - 2025 Working Thru 11/8/2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>130 Cafeteria Special Revenue Fund</b>						
<b>Assets</b>						
91100 Cash in County Treasury	\$11,352.54	\$719,740.17	\$731,092.71	\$11,352.54	\$719,740.17	\$731,092.71
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$12,969.44)	(\$12,969.44)	\$0.00	(\$12,969.44)	(\$12,969.44)
91300 Revolving Cash Account	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00
92001 Accounts Receivable Clearing	\$0.00	\$85,789.21	\$85,789.21	\$0.00	\$85,789.21	\$85,789.21
93100 Due From Other Funds	\$237.15	\$1,578.87	\$1,816.02	\$237.15	\$1,578.87	\$1,816.02
93200 Stores	\$0.00	\$10,601.37	\$10,601.37	\$0.00	\$10,601.37	\$10,601.37
Total Assets	\$11,589.69	\$805,040.18	\$816,629.87	\$11,589.69	\$805,040.18	\$816,629.87
<b>Liabilities</b>						
95010 Accounts Payable Clearing	\$0.00	\$154.38	\$154.38	\$0.00	\$154.38	\$154.38
96100 Due to Other Funds	\$11,491.94	\$0.00	\$11,491.94	\$11,491.94	\$0.00	\$11,491.94
Total Liabilities	\$11,491.94	\$154.38	\$11,646.32	\$11,491.94	\$154.38	\$11,646.32
Total Beginning Balance	\$97.75	\$804,885.80	\$804,983.55	\$97.75	\$804,885.80	\$804,983.55
Adjusted Beginning Balance	\$97.75	\$804,885.80	\$804,983.55	\$97.75	\$804,885.80	\$804,983.55
Ending Balance						
<b>Assets</b>						
91100 Cash in County Treasury	\$97.75	\$900,159.80	\$900,257.55	\$97.75	\$884,320.80	\$884,418.55
Total Assets	\$97.75	\$900,159.80	\$900,257.55	\$97.75	\$884,320.80	\$884,418.55
Total Ending Balance	\$97.75	\$900,159.80	\$900,257.55	\$97.75	\$884,320.80	\$884,418.55
<b>Components of Ending Fund Balance</b>						
<b>Fund Balance, Nonspendable</b>						
97200 Reserve for Encumbrances	\$0.00	\$180,309.72	\$180,309.72	\$0.00	\$180,309.72	\$180,309.72
Total Fund Balance, Nonspendable	\$0.00	\$180,309.72	\$180,309.72	\$0.00	\$180,309.72	\$180,309.72
<b>Fund Balance, Unassigned</b>						
97900 Undesignated/Unappropriated	\$0.00	\$188,284.00	\$188,284.00	\$0.00	\$172,445.00	\$172,445.00
97910 Beginning Fund Balance	\$97.75	\$804,885.80	\$804,983.55	\$97.75	\$804,885.80	\$804,983.55

**Budget Comparison Report**

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by Fund

	2024 - 2025 Approved Thru 11/8/2024			2024 - 2025 Working Thru 11/8/2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>130 Cafeteria Special Revenue Fund</b>						
Total Fund Balance, Unassigned	\$97.75	\$993,169.80	\$993,267.55	\$97.75	\$977,330.80	\$977,428.55
<b>Budgetary and Other Accounts</b>						
98100 Estimated Revenue	\$0.00	(\$812,000.00)	(\$812,000.00)	\$0.00	(\$812,000.00)	(\$812,000.00)
98200 Appropriations	\$0.00	\$718,990.00	\$718,990.00	\$0.00	\$718,990.00	\$718,990.00
98300 Encumbrances	\$0.00	(\$180,309.72)	(\$180,309.72)	\$0.00	(\$180,309.72)	(\$180,309.72)
Total Budgetary and Other Accounts	\$0.00	(\$273,319.72)	(\$273,319.72)	\$0.00	(\$273,319.72)	(\$273,319.72)
Total Components of Ending Fund Balance	\$97.75	\$900,159.80	\$900,257.55	\$97.75	\$884,320.80	\$884,418.55

	2024 - 2025 Approved Thru 11/8/2024		2024 - 2025 Working Thru 11/8/2024		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>140 Deferred Maintenance Fund</b>					
Revenues					
Other Local Revenues					
86600 Interest	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Total Other Local Revenues	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Total Revenues	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Excess (Deficiency) of Revenues	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Net Increase (Decrease) in Fund	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Beginning Balance					
Assets					
91100 Cash in County Treasury	\$44,443.01	\$0.00	\$44,443.01	\$0.00	\$44,443.01
91110 Fair Value Adjustment to Cash in County Treasury	(\$788.41)	\$0.00	(\$788.41)	\$0.00	(\$788.41)
Total Assets	\$43,654.60	\$0.00	\$43,654.60	\$0.00	\$43,654.60
Total Beginning Balance	\$43,654.60	\$0.00	\$43,654.60	\$0.00	\$43,654.60
Adjusted Beginning Balance	\$43,654.60	\$0.00	\$43,654.60	\$0.00	\$43,654.60
Ending Balance					
Assets					
91100 Cash in County Treasury	\$44,654.60	\$0.00	\$44,654.60	\$0.00	\$44,654.60
Total Assets	\$44,654.60	\$0.00	\$44,654.60	\$0.00	\$44,654.60
Total Ending Balance	\$44,654.60	\$0.00	\$44,654.60	\$0.00	\$44,654.60
Components of Ending Fund Balance					
Fund Balance, Unassigned					
97900 Undesignated/Unappropriated	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
97910 Beginning Fund Balance	\$43,654.60	\$0.00	\$43,654.60	\$0.00	\$43,654.60
Total Fund Balance, Unassigned	\$45,654.60	\$0.00	\$45,654.60	\$0.00	\$45,654.60

**Budget Comparison Report**

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by Fund

	2024 - 2025 Approved Thru 11/8/2024		2024 - 2025 Working Thru 11/8/2024		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>140 Deferred Maintenance Fund</b>					
Budgetary and Other Accounts					
98100 Estimated Revenue	(\$1,000.00)	\$0.00	(\$1,000.00)	\$0.00	(\$1,000.00)
Total Budgetary and Other Accounts	(\$1,000.00)	\$0.00	(\$1,000.00)	\$0.00	(\$1,000.00)
Total Components of Ending Fund Balance	\$44,654.60	\$0.00	\$44,654.60	\$0.00	\$44,654.60

	2024 - 2025 Approved Thru 11/8/2024			2024 - 2025 Working Thru 11/8/2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>210 Building Fund</b>						
Revenues						
Other Local Revenues						
86600 Interest	\$0.00	\$15.00	\$15.00	\$0.00	\$15.00	\$15.00
Total Other Local Revenues	\$0.00	\$15.00	\$15.00	\$0.00	\$15.00	\$15.00
Total Revenues	\$0.00	\$15.00	\$15.00	\$0.00	\$15.00	\$15.00
Excess (Deficiency) of Revenues	\$0.00	\$15.00	\$15.00	\$0.00	\$15.00	\$15.00
Net Increase (Decrease) in Fund	\$0.00	\$15.00	\$15.00	\$0.00	\$15.00	\$15.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$624.27	\$624.27	\$0.00	\$624.27	\$624.27
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$11.07)	(\$11.07)	\$0.00	(\$11.07)	(\$11.07)
Total Assets	\$0.00	\$613.20	\$613.20	\$0.00	\$613.20	\$613.20
Total Beginning Balance	\$0.00	\$613.20	\$613.20	\$0.00	\$613.20	\$613.20
Adjusted Beginning Balance	\$0.00	\$613.20	\$613.20	\$0.00	\$613.20	\$613.20
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$628.20	\$628.20	\$0.00	\$628.20	\$628.20
Total Assets	\$0.00	\$628.20	\$628.20	\$0.00	\$628.20	\$628.20
Total Ending Balance	\$0.00	\$628.20	\$628.20	\$0.00	\$628.20	\$628.20
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	\$0.00	\$30.00	\$30.00	\$0.00	\$30.00	\$30.00
97910 Beginning Fund Balance	\$0.00	\$613.20	\$613.20	\$0.00	\$613.20	\$613.20
Total Fund Balance, Unassigned	\$0.00	\$643.20	\$643.20	\$0.00	\$643.20	\$643.20

**Budget Comparison Report**

by Fund

	2024 - 2025 Approved Thru 11/8/2024		2024 - 2025 Working Thru 11/8/2024		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>210 Building Fund</b>					
Budgetary and Other Accounts					
98100 Estimated Revenue	\$0.00	(\$15.00)	\$0.00	(\$15.00)	(\$15.00)
Total Budgetary and Other Accounts	\$0.00	(\$15.00)	\$0.00	(\$15.00)	(\$15.00)
Total Components of Ending Fund Balance	\$0.00	\$628.20	\$0.00	\$628.20	\$628.20



**Budget Comparison Report**

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by Fund

	2024 - 2025 Approved Thru 11/8/2024			2024 - 2025 Working Thru 11/8/2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>251 Developer Fees Fund</b>						
Revenues						
Other Local Revenues						
86600 Interest	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Total Other Local Revenues	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Total Revenues	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Excess (Deficiency) of Revenues	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Net Increase (Decrease) in Fund	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$33,672.15	\$33,672.15	\$0.00	\$33,672.15	\$33,672.15
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$597.34)	(\$597.34)	\$0.00	(\$597.34)	(\$597.34)
Total Assets	\$0.00	\$33,074.81	\$33,074.81	\$0.00	\$33,074.81	\$33,074.81
Total Beginning Balance	\$0.00	\$33,074.81	\$33,074.81	\$0.00	\$33,074.81	\$33,074.81
Adjusted Beginning Balance	\$0.00	\$33,074.81	\$33,074.81	\$0.00	\$33,074.81	\$33,074.81
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$34,074.81	\$34,074.81	\$0.00	\$34,074.81	\$34,074.81
Total Assets	\$0.00	\$34,074.81	\$34,074.81	\$0.00	\$34,074.81	\$34,074.81
Total Ending Balance	\$0.00	\$34,074.81	\$34,074.81	\$0.00	\$34,074.81	\$34,074.81
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
97910 Beginning Fund Balance	\$0.00	\$33,074.81	\$33,074.81	\$0.00	\$33,074.81	\$33,074.81
Total Fund Balance, Unassigned	\$0.00	\$35,074.81	\$35,074.81	\$0.00	\$35,074.81	\$35,074.81

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	2024 - 2025 Approved Thru 11/8/2024		2024 - 2025 Working Thru 11/8/2024		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>251 Developer Fees Fund</b>					
Budgetary and Other Accounts					
98100 Estimated Revenue	\$0.00	(\$1,000.00)	\$0.00	(\$1,000.00)	(\$1,000.00)
Total Budgetary and Other Accounts	\$0.00	(\$1,000.00)	\$0.00	(\$1,000.00)	(\$1,000.00)
Total Components of Ending Fund Balance	\$0.00	\$34,074.81	\$0.00	\$34,074.81	\$34,074.81

	2024 - 2025 Approved Thru 11/8/2024		2024 - 2025 Working Thru 11/8/2024		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>350 County School Facilities Fund - New Construction</b>					
Revenues					
Other Local Revenues					
86600 Interest	\$0.00	\$1.00	\$0.00	\$1.00	\$1.00
Total Other Local Revenues	\$0.00	\$1.00	\$0.00	\$1.00	\$1.00
Total Revenues	\$0.00	\$1.00	\$0.00	\$1.00	\$1.00
Excess (Deficiency) of Revenues	\$0.00	\$1.00	\$0.00	\$1.00	\$1.00
Net Increase (Decrease) in Fund	\$0.00	\$1.00	\$0.00	\$1.00	\$1.00
Beginning Balance					
Assets					
91100 Cash in County Treasury	\$0.00	\$11.71	\$0.00	\$11.71	\$11.71
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$0.21)	\$0.00	(\$0.21)	(\$0.21)
Total Assets	\$0.00	\$11.50	\$0.00	\$11.50	\$11.50
Total Beginning Balance	\$0.00	\$11.50	\$0.00	\$11.50	\$11.50
Adjusted Beginning Balance	\$0.00	\$11.50	\$0.00	\$11.50	\$11.50
Ending Balance					
Assets					
91100 Cash in County Treasury	\$0.00	\$12.50	\$0.00	\$12.50	\$12.50
Total Assets	\$0.00	\$12.50	\$0.00	\$12.50	\$12.50
Total Ending Balance	\$0.00	\$12.50	\$0.00	\$12.50	\$12.50
Components of Ending Fund Balance					
Fund Balance, Unassigned					
97900 Undesignated/Unappropriated	\$0.00	\$2.00	\$0.00	\$2.00	\$2.00
97910 Beginning Fund Balance	\$0.00	\$11.50	\$0.00	\$11.50	\$11.50
Total Fund Balance, Unassigned	\$0.00	\$13.50	\$0.00	\$13.50	\$13.50

**Budget Comparison Report**

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by Fund

	2024 - 2025 Approved Thru 11/8/2024		2024 - 2025 Working Thru 11/8/2024		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>350 County School Facilities Fund - New Construction</b>					
Budgetary and Other Accounts					
98100 Estimated Revenue	\$0.00	(\$1.00)	\$0.00	(\$1.00)	(\$1.00)
Total Budgetary and Other Accounts	\$0.00	(\$1.00)	\$0.00	(\$1.00)	(\$1.00)
Total Components of Ending Fund Balance	\$0.00	\$12.50	\$0.00	\$12.50	\$12.50

	2024 - 2025 Approved Thru 11/8/2024			2024 - 2025 Working Thru 11/8/2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>Revenues</b>						
Other Local Revenues						
86600 Interest	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
Total Other Local Revenues	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
Total Revenues	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
Excess (Deficiency) of Revenues	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
Net Increase (Decrease) in Fund	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
<b>Beginning Balance</b>						
Assets						
91100 Cash in County Treasury	\$0.00	\$146,492.14	\$146,492.14	\$0.00	\$146,492.14	\$146,492.14
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$2,598.74)	(\$2,598.74)	\$0.00	(\$2,598.74)	(\$2,598.74)
Total Assets	\$0.00	\$143,893.40	\$143,893.40	\$0.00	\$143,893.40	\$143,893.40
Total Beginning Balance	\$0.00	\$143,893.40	\$143,893.40	\$0.00	\$143,893.40	\$143,893.40
Adjusted Beginning Balance	\$0.00	\$143,893.40	\$143,893.40	\$0.00	\$143,893.40	\$143,893.40
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$147,893.40	\$147,893.40	\$0.00	\$147,893.40	\$147,893.40
Total Assets	\$0.00	\$147,893.40	\$147,893.40	\$0.00	\$147,893.40	\$147,893.40
Total Ending Balance	\$0.00	\$147,893.40	\$147,893.40	\$0.00	\$147,893.40	\$147,893.40
<b>Components of Ending Fund Balance</b>						
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	\$0.00	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00
97910 Beginning Fund Balance	\$0.00	\$143,893.40	\$143,893.40	\$0.00	\$143,893.40	\$143,893.40
Total Fund Balance, Unassigned	\$0.00	\$151,893.40	\$151,893.40	\$0.00	\$151,893.40	\$151,893.40

**Budget Comparison Report**

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	2024 - 2025 Approved Thru 11/8/2024		2024 - 2025 Working Thru 11/8/2024		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>351 County School Facilities Fund - Modernization</b>					
Budgetary and Other Accounts					
98100 Estimated Revenue	\$0.00	(\$4,000.00)	\$0.00	(\$4,000.00)	(\$4,000.00)
Total Budgetary and Other Accounts	\$0.00	(\$4,000.00)	\$0.00	(\$4,000.00)	(\$4,000.00)
Total Components of Ending Fund Balance	\$0.00	\$147,893.40	\$0.00	\$147,893.40	\$147,893.40

	2024 - 2025 Approved Thru 11/8/2024		2024 - 2025 Working Thru 11/8/2024		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>356 County School Facilities Fund - Full- Day Kinder Facilities Program</b>					
Revenues					
Other Local Revenues					
86600 Interest	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
Total Other Local Revenues	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
Total Revenues	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
Excess (Deficiency) of Revenues	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
Net Increase (Decrease) in Fund	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
Beginning Balance					
Assets					
91100 Cash in County Treasury	\$0.00	\$401,888.97	\$0.00	\$401,888.97	\$401,888.97
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$7,129.43)	\$0.00	(\$7,129.43)	(\$7,129.43)
Total Assets	\$0.00	\$394,759.54	\$0.00	\$394,759.54	\$394,759.54
Total Beginning Balance	\$0.00	\$394,759.54	\$0.00	\$394,759.54	\$394,759.54
Adjusted Beginning Balance	\$0.00	\$394,759.54	\$0.00	\$394,759.54	\$394,759.54
Ending Balance					
Assets					
91100 Cash in County Treasury	\$0.00	\$404,759.54	\$0.00	\$404,759.54	\$404,759.54
Total Assets	\$0.00	\$404,759.54	\$0.00	\$404,759.54	\$404,759.54
Total Ending Balance	\$0.00	\$404,759.54	\$0.00	\$404,759.54	\$404,759.54
Components of Ending Fund Balance					
Fund Balance, Nonspendable					
97200 Reserve for Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance, Unassigned					

	2024 - 2025 Approved Thru 11/8/2024		2024 - 2025 Working Thru 11/8/2024		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>356 County School Facilities Fund - Full- Day Kinder Facilities Program</b>					
97900 Undesignated/Unappropriated	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00
97910 Beginning Fund Balance	\$0.00	\$394,759.54	\$0.00	\$394,759.54	\$394,759.54
<b>Total Fund Balance, Unassigned</b>	\$0.00	\$414,759.54	\$0.00	\$414,759.54	\$414,759.54
<b>Budgetary and Other Accounts</b>					
98100 Estimated Revenue	\$0.00	(\$10,000.00)	\$0.00	(\$10,000.00)	(\$10,000.00)
98300 Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Budgetary and Other Accounts</b>	\$0.00	(\$10,000.00)	\$0.00	(\$10,000.00)	(\$10,000.00)
<b>Total Components of Ending Fund Balance</b>	\$0.00	\$404,759.54	\$0.00	\$404,759.54	\$404,759.54



	2024 - 2025 Approved Thru 11/8/2024			2024 - 2025 Working Thru 11/8/2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>510 Bond Interest &amp; Redemption Fund - #1</b>						
Revenues						
Other Local Revenues						
86110 Voted Indebtedness Levies, Secured Roll	\$0.00	\$170,650.00	\$170,650.00	\$0.00	\$170,650.00	\$170,650.00
Total Other Local Revenues	\$0.00	\$170,650.00	\$170,650.00	\$0.00	\$170,650.00	\$170,650.00
Total Revenues	\$0.00	\$170,650.00	\$170,650.00	\$0.00	\$170,650.00	\$170,650.00
Expenditures						
Other Outgo						
74330 Bond Redemptions	\$0.00	\$70,000.00	\$70,000.00	\$0.00	\$70,000.00	\$70,000.00
74340 Bond Interest and Other Service Charges	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Other Outgo	\$0.00	\$170,650.00	\$170,650.00	\$0.00	\$170,650.00	\$170,650.00
Total Expenditures	\$0.00	\$170,650.00	\$170,650.00	\$0.00	\$170,650.00	\$170,650.00
Excess (Deficiency) of Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$455,731.07	\$455,731.07	\$0.00	\$455,731.07	\$455,731.07
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$8,084.58)	(\$8,084.58)	\$0.00	(\$8,084.58)	(\$8,084.58)
Total Assets	\$0.00	\$447,646.49	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49
Total Beginning Balance	\$0.00	\$447,646.49	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49
Adjusted Beginning Balance	\$0.00	\$447,646.49	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$447,646.49	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49
Total Assets	\$0.00	\$447,646.49	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49

**Budget Comparison Report**

by Fund

	2024 - 2025 Approved Thru 11/8/2024		2024 - 2025 Working Thru 11/8/2024		Total
	Unrestricted	Restricted	Unrestricted	Restricted	
<b>510 Bond Interest &amp; Redemption Fund - #1</b>					
Total Ending Balance	\$0.00	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49
Components of Ending Fund Balance					
<u>Fund Balance, Unassigned</u>					
97910 Beginning Fund Balance	\$0.00	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49
Total Fund Balance, Unassigned	\$0.00	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49
<u>Budgetary and Other Accounts</u>					
98100 Estimated Revenue	\$0.00	(\$170,650.00)	\$0.00	(\$170,650.00)	(\$170,650.00)
98200 Appropriations	\$0.00	\$170,650.00	\$0.00	\$170,650.00	\$170,650.00
Total Budgetary and Other Accounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$447,646.49	\$0.00	\$447,646.49	\$447,646.49