Maple Creek Elementary School District Board of Trustees
December 13, 2024 - 9:30 AM
15933 Maple Creek Road - Korbel, CA 95550

Regular Meeting Agenda

1. **CALL TO ORDER**

2. **ADJUSTMENT OF THE AGENDA**

3. **PUBLIC COMMENTS**
   Members of the public may address the board on non-agenda items at this time.

4. **CONSENT AGENDA:**
   The Board is asked to receive/approve these routine items.
   - **4.1.** Approve Minutes of the November 15, 2024, Regular Board Meeting
   - **4.2.** Payroll - November 2024
   - **4.3.** Warrants - November 2024

5. **ACTION ITEMS:**
   The Board is asked to receive/discuss/act on the following items.
   - **5.1.** Global adoption of the revised Maple Creek Elementary School District Board Policies: Index 12-18 [District Name]- 0000 Series: Philosophy, Goals, Objectives, and Comprehensive Plans 1000 Series: Community Relations 2000 Series: Administration 3000 Series: Business and Non Instructional Operations 4000 Series: Personnel 5000 Series: Students 6000 Series: Instruction 7000 Series: Facilities 9000 Series: Board Bylaws
   - **5.2.** Annual Board Organizational Meeting
     - 5.2.1. Election of Officers
     - 5.2.2. Set meeting calendar for 25/26.
   - **5.3.** First Interim 2024-2025 Budget Certification

6. **INFORMATION/DISCUSSION/ACTION ITEM:**
   The Board is asked to receive/discuss; however, they may take action at their discretion.
   - **6.1.** Superintendent's Report
   - **6.2.** Staff Report

7. **BOARD MEMBER ANNOUNCEMENTS/COMMENTS/REPORTS**

8. **ADJOURNMENT**

Notice: Any writing, not exempt from public disclosure under Government Code Section 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22, which is distributed to all or a majority of the members of the governing board by any persons in connection with a matter subject to discussion or consideration at an open meeting of the board is available for public inspection at the District Office, 15933 Maple Creek Rd. Korbel, CA in compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Superintendent of the Maple Creek School District at (707)668-5596. Notification 48 hours prior to the meeting will enable the district to make reasonable arrangements to assure accessibility to this meeting.

Maple Creek Elementary School District Board of Trustees
November 15, 2024 9:30 AM
15933 Maple Creek Road - Korbel, CA 95550
Video call link: https://meet.google.com/ouj-ekzz-hsx
Or dial: (US) +1 573-479-1864 PIN: 487 789 009#

Regular Meeting Minutes

1. **CALL TO ORDER**

Call to order at 9:45am
Present: Rama Zarcufsky, Dan Murphy, Laura Borasas
Staff: Beth Wylie and Zoe Muizelaar, Jacklyn Johnson joined at staff reports.

2. **ADJUSTMENT OF THE AGENDA**

3. **PUBLIC COMMENTS**
   Members of the public may address the board on non-agenda items at this time.

4. **CONSENT AGENDA** The Board is asked to receive/approve these routine items.
   4.1. Approve Minutes of the October 11, 2024, Regular Board Meeting
   4.2. Payroll - October 2024
   4.3. Warrants - October 2024

It was moved/seconded by Borasas/Zarcufsky to approve the consent agenda items.
Ayes 3, noes 0 , abstain 0. Motion carried.

5. **ACTION ITEMS** The Board is asked to receive/discuss/act on the following items.
   5.1. Resolution to increase revolving account balance to $5000

It was moved/seconded by Borasas/Murphy to approve the resolution
Ayes 3, noes 0 , abstain 0. Motion carried.

   5.2. Schedule Organizational Meeting for December 13, 2024

It was moved/seconded by Borasas/Zarcufsky to approve the consent agenda items.
Ayes 3, noes 0 , abstain 0. Motion carried.

6. **INFORMATION/DISCUSSION/ACTION ITEMS** The Board is asked to receive/discuss; however, the Board may decide to take action at their discretion.
   6.1. First review of the revised Maple Creek Board Policies: Index 12-18 Maple Creek- 0000 Series: Philosophy, Goals, Objectives, and Comprehensive Plans, 1000 Series: Community Relations, 2000 Series: Administration, 3000 Series: Business and Non Instructional Operations, 4000 Series: Personnel, 5000 Series: Students, 6000 Series: Instruction, 7000 Series: Facilities, 9000 Series: Board Bylaws.

The board of directors reviewed the revised board policies and provided feedback and appreciation for the comprehensive nature of the board policies.

6.2. Receive Humboldt County Office of Education's response to Adopted Budget

The board reviewed the response to the adopted budget.

6.3. Superintendent's Report

Beth shared about recent events including; details about the recent school closure due to staff COVID-19 cases, the latest updates to technology and ongoing needs, challenges with curriculum adoption and the independent study program. The successes are many and include new office furniture, new computers for staff, the board policies being updated and systems being created and revised based on today's needs.

6.4. Staff Report

Jackie shared about the Author's Festival which we missed due to the school closure. Jackie took the initiative to invite the author to oa zoom meeting with the kids, which occurred yesterday. They will be sending her thank you notes to her via email. Jackie shared more about the global connections Taiwan project. Jackie offered insights into the relationship between our schools and how we will continue to build our relationships with them over the next few years. Jackie expressed her interest in traveling to Taiwan this summer as part of the trip with HCOE.

7. BOARD MEMBER ANNOUNCEMENTS/COMMENTS/REPORTS

Laura shared that she will be moving to the coast in the near future. The board thanked her for her service and she agreed to remain on until the move is final. The board expressed their thanks for the work of the staff and administration and are pleased to see Maple Creek's schools resilience and growth.

8. ADJOURNMENT

Adjourn at 10:45am

Notice: Any writing, not exempt from public disclosure under Government Code Section 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22, which is distributed to all or a majority of the members of the governing board by any persons in connection with a matter subject to discussion or consideration at an open meeting of the board is available for public inspection at the District Office, 15933 Maple Creek Rd. Korbel, CA in compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Superintendent of the Maple Creek School District at (707)668-5596. Notification 48 hours prior to the meeting will enable the district to make reasonable arrangements to assure accessibility to this meeting.

Pay Date 11/26/2024

EARNINGS by Earnings Code	Income	Adjustments
Regular	21,907 24	
TOTAL	**21,907.24**	

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	1,639 39		1,639.39	20,536.69
State Withholding	663 87		663 87	20,536 69
Social Security	483.37	483 37	966.74	7,796.27
Medicare	317.65	317.65	635.30	21,907.24
SUI		10 95	10.95	21,907 24
Workers' Comp		525 86	525 86	21,907 24
SUBTOTAL	**3,104.28**	**1,337.83**	**4,442.11**	

EARNINGS by Group	Income	Adjustments
Base Pay	19,237.23	
Extra Duty	1,837 65	
Overtime	468.00	
Stipends	191.67	
Vacation Pay	172.69	
TOTAL	**21,907.24**	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	291.67	1,127.08	1,418 75	4,166.67
PERS / 62	237.59	803.37	1,040.96	2,969 93
STRS / 60	350.97	654.00	1,004.97	3,424.09
STRS / 62	490.32	917 69	1,408.01	4,804.66
Health & Welfare		3,783.80	3,783.80	
SUBTOTAL	**1,370.55**	**7,285.94**	**8,656.49**	

EARNINGS		Person Type		Female Employees
Certificated	4	18,444.31	3	14,962.66
Classified	1	3,462 93	1	3,462 93
TOTAL	**5**	**21,907.24**	**4**	**18,425.59**

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Summer Savings	1,349.73		1,349.73	8,098.35
SUBTOTAL	**1,349.73**	**.00**	**1,349.73**	
TOTALS	**5,824.56**	**8,623.77**	**14,448.33**	

Vendor Summary for Pay Date 11/26/2024

Vendor Checks

Vendor Liabilities

Cancel/Reissue for Process Date 11/26/2024

Reissued

Cancel Checks

Void ACH

BALANCING DATA

		16,082 68	Net Pay
Gross Earnings	21,907 24	5,824 56	Deductions
District Liability	8,623.77	8,623 77	Contributions
	30,531.01	**30,531.01**	

NET		
Direct Deposits	16,082 68	5
Checks		
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
TOTAL	**16,082.68**	**5**

Y

Selection Grouped by Org, Filtered by (Org = 29, Starting Pay Date = 11/26/2024, Ending Pay Date = 11/26/2024)

ERP for California

Pay Date 11/26/2024

Duerr, Becka B (000018) 5997 Check Msg

Pay Date	Pay Cycle	Check Location	FTE	Retire Plan	Federal	State	ACH # (D)	Net Pay	Status	Calculated
11/26/24	10/#3	D100 - Maple Creek Elementary SD	1 00000		M 0	S 0 0		2,937 39	Open	11/18/2024 9:21:54AM

SINGLE. STRSN (Member[Y]) is primary, no secondary

Effective	Source	Earnings Description	Adjustment	Pay Rate	Units	Earnings	Retire Plan	Assn/Work	CC	Ret Earn	Pay Rate	PC
07/01/24	Assign	(Pos#2-5(0)) TEACHER		4,730 40		4,730.40	STRSN(1)	54	1	4,730 40	4,730.40	3
		20.00 % (001742) 01-6053-0-1110-1000-1100-000-0000										
		80.00 % (000083) 01-0000-0-1110-1000-1100-000-0000										
11/26/24	Adjust	(XTRA HR) Additional Earnings		37.13	2.00	74.26	STRSN(1)	55	1	74.26	38,986.50	0
		100.00 % (000108) 01-0000-0-1110-1000-5210-000-0000										
		Total			**2.00**	**4,804.66**						

Effective	Deduction/Contribution	Vendor	Subject Gross	Deduction	Subject Gross	Contribution	CC	Retire Plan
11/30/24	(DEN125) Dental Insurance	(100072/001) NCSMIG - JPA DENTAL				91 00		
11/30/24	(FIT) Federal Withholding	(999999/002) Maple Creek ESD Payroll - FIT	4,314.34	619.32				
11/30/24	(MED125) Medical Insurance	(100073/001) NCSMIG - JPA MEDICAL				1,900 00		
11/30/24	(MEDICARE) Medicare	(999999/005) Maple Creek ESD Payroll -	4,804 66	69 67	4,804.66	69.67		
11/30/24	(SIT) State Withholding	(999999/003) Maple Creek ESD Payroll - SIT	4,314.34	100 48				
11/30/24	(SMRARR) Summer Savings	(999999/012) Maple Creek ESD Payroll - DNF	3,524.87	587.48				
11/30/24	(STRSN) STRS / 62	(999999/008) Maple Creek ESD Payroll - STR	4,804.66	490 32 *	4,804.66	917.69		
11/30/24	(SUI) SUI	(999999/009) Maple Creek ESD Payroll - SUI			4,804.66	2.40		
11/30/24	(VIS125) Vision Insurance	(100074/001) NCSMIG - JPA VISION				18 00		
11/30/24	(WORKCOMP) Workers' Comp	(999999/010) Maple Creek ESD Payroll - W/C			4,804 66	115.33		
		Total Deductions, *Reductions , Contributions		**1,867.27**		**3,114.09**		

Bank	Account #	TRN #	Direct Deposit Amount
COAST CENTRAL CREDIT UNION	Ending with 0876 (Checking)	321172248	2,937 39

Johnson, Jacklyn D (000005) 5194 Check Msg

Pay Date	Pay Cycle	Check Location	FTE	Retire Plan	Federal	State	ACH # (D)	Net Pay	Status	Calculated
11/26/24	10/#3	D100 - Maple Creek Elementary SD	0 80000		M 0	S 0:0		3,811 23	Open	11/18/2024 9:21:54AM

DUAL. STRSO (Non-Member or Retiree[R]) is primary, PERS (Non-Member or Retiree[N]) is secondary

Effective	Source	Earnings Description	Adjustment	Pay Rate	Units	Earnings	Retire Plan	Assn/Work	CC	Ret Earn	Pay Rate	PC
07/01/24	Assign	(Pos#3-5(0)) SPECIAL PROJECTS TEA		6,240.00		3,744.00	STRSO(2)	61	0	3,744.00	6,240.00	3
		35.00 % (001559) 01-0001-0-1110-1000-1105-000-0000										
		15 00 % (001626) 01-1400-0-1110-1000-1105-000-0000										
		50.00 % (000084) 01-0000-0-1110-1000-1105-000-0000										

Pay Date 11/26/2024

Johnson, Jacklyn D (000005) 5194 - continued

Effective	Source	Earnings Description	Adjustment	Pay Rate	Units	Earnings	Retire Plan	Assn/Work	CC	Ret Earn	Pay Rate	PC
07/01/24	Assign	(Pos#9-4(0)) SPED SUPPORT		6,240 00		1,248.00	STRSO(2)	61	0	1,248 00	6,240 00	3
		100 00 % (000734) 01-6500-0-5760-1120-1104-000-0000										
11/26/24	Adjust	(XTRA HR) Additional Earnings		48 98	2.00	97.96	STRSO(2)	61	0	97 96	48 98	4
		100 00 % (000108) 01-0000-0-1110-1000-5210-000-0000										
11/26/24	Adjust	(XTRA HR) Additional Earnings		48.98	14 00	685.72	STRSO(2)	61	0	685 72	48.98	4
		100 00 % (000086) 01-0000-0-1110-1000-1150-000-0000										
11/26/24	Adjust	(XTRA HR) Additional Earnings		48 98	1 00	48.98	STRSO(2)	61	0	48.98	48.98	4
		100 00 % (001724) 01-2600-0-8500-5000-1150-000-0000										
		Total			**17.00**	**5,824.66**						

Effective	Deduction/Contribution	Vendor	Subject Gross	Deduction	Subject Gross	Contribution	CC	Retire Plan
11/30/24	(FIT) Federal Withholding	(999999/002) Maple Creek ESD Payroll - FIT	5,824.66	802.16				
11/30/24	(MEDICARE) Medicare	(999999/005) Maple Creek ESD Payroll -	5,824.66	84.46	5,824 66	84 46		
11/30/24	(SIT) State Withholding	(999999/003) Maple Creek ESD Payroll - SIT	5,824.66	364 56				
11/30/24	(SMRARR) Summer Savings	(999999/012) Maple Creek ESD Payroll - DNF	4,573 48	762 25				
11/30/24	(SUI) SUI	(999999/009) Maple Creek ESD Payroll - SUI			5,824 66	2 91		
11/30/24	(WORKCOMP) Workers' Comp	(999999/010) Maple Creek ESD Payroll - W/C			5,824 66	139.82		
		Total Deductions, *Reductions , Contributions		**2,013.43**		**227.19**		

Bank	Account #	TRN #	Direct Deposit Amount
COAST CENTRAL CREDIT UNION	Ending with 4571 (Checking)	321172248	3,811 23

Muizelaar, Gijs (000013) 8630 Check Msg

Pay Date	Pay Cycle	Check Location	FTE	Retire Plan	Federal	State	ACH # (D)	Net Pay	Status	Calculated
11/26/24	10/#3	D100 - Maple Creek Elementary SD	0 70000		M 0	S 0 0		3,031.81	Open	11/18/2024 9 21 54AM

DUAL STRSO (Member[E]) is primary, PERS (Non-Member or Retiree[N]) is secondary

Effective	Source	Earnings Description	Adjustment	Pay Rate	Units	Earnings	Retire Plan	Assn/Work	CC	Ret Earn	Pay Rate	PC
08/01/24	Assign	(Pos#13-1(0)) TEACHER		5,056 80		1,011 36	STRSO(1)	57	1	1,011 36	50,568 00	0
		50 00 % (001832) 01-7435-0-1110-1000-1100-000-0000										
		50 00 % (000545) 01-5820-0-1110-1000-1100-000-0000										
08/01/24	Assign	(Pos#14-1(0)) BUS DRIVER/CUSTODIA		2,964 00		1,482 00	STRSO(1)	57	1	1,482 00	29,952 00	0
		50 00 % (000167) 01-0000-0-1193-8100-2213-000-0000										
		50 00 % (000283) 01-0210-0-1194-3600-2203-000-0000										
11/26/24	Adjust	(XTRA HR) Additional Earnings		39 69	23 45	930 73	STRSO(1)	55	1	930 73	41,674 50	0
		100 00 % (000085) 01-0000-0-1110-1000-1140-000-0000										
11/30/24	Addon	(VAC MO) Vacation Pay		78.00	0.74	57.56	STRSO(1)					

Pay Date 11/26/2024

Muizelaar, Gijs (000013) 8630 - continued

Effective	Source	Earnings Description	Adjustment	Pay Rate	Units	Earnings	Retire Plan	Assn/Work	CC	Ret Earn	Pay Rate	PC
		50 00 % (000167) 01-0000-0-1193-8100-2213-000-0000										
		50 00 % (000283) 01-0210-0-1194-3600-2203-000-0000										
		Total			**24.19**	**3,481.65**						

Effective	Deduction/Contribution	Vendor	Subject Gross	Deduction	Subject Gross	Contribution	CC	Retire Plan
11/30/24	(MEDICARE) Medicare	(999999/005) Maple Creek ESD Payroll -	3,481.65	50.48	3,481.65	50.48		
11/30/24	(SIT) State Withholding	(999999/003) Maple Creek ESD Payroll - SIT	3,130.68	48.39				
11/30/24	(STRS) STRS / 60	(999999/008) Maple Creek ESD Payroll - STR	3,424.09	350.97 *	3,424 09	654.00		
11/30/24	(SUI) SUI	(999999/009) Maple Creek ESD Payroll - SUI			3,481.65	1.74		
11/30/24	(WORKCOMP) Workers' Comp	(999999/010) Maple Creek ESD Payroll - W/C			3,481.65	83.57		
		Total Deductions, *Reductions , Contributions		**449.84**		**789.79**		

Bank	Account #	TRN #	Direct Deposit Amount
LOS ANGELES POLICE CREDIT UNION	Ending with 4984 (Checking)	322078493	3,031 81

Muizelaar, Zoe T (000012) 7022 Check Msg

Pay Date	Pay Cycle	Check Location	FTE	Retire Plan	Federal	State	ACH # (D)	Net Pay	Status	Calculated
11/26/24	15/#4	D100 - Maple Creek Elementary SD	1.00000		M 0	M 0·0		2,863 94	Open	11/18/2024 9:21:59AM

SINGLE: PERSN (Member[Y]) is primary, no secondary

Effective	Source	Earnings Description	Adjustment	Pay Rate	Units	Earnings	Retire Plan	Assn/Work	CC	Ret Earn	Pay Rate	PC
07/01/24	Assign	(Pos#12-2(0)) Paraprofessional		2,854 80		2,854.80	PERSN(1)	400	11	2,854.80	19.50	4
		18 80 % (000127) 01-0000-0-1110-2700-2406-000-0000										
		18 80 % (001787) 01-5820-0-1110-1000-2100-000-0000										
		25 00 % (000283) 01-0210-0-1194-3600-2203-000-0000										
		37.40 % (001785) 01-2600-0-8500-5000-2105-000-0000										
11/26/24	Adjust	(OT 1.5) Overtime		29 25	16.00	468.00	PERSN(1)					
		100 00 % (001769) 01-0000-0-1110-2700-2450-000-0000										
11/30/24	Addon	(COURIER) Courier		25 00	.	25.00	PERSN(1)					
		100 00 % (000167) 01-0000-0-1193-8100-2213-000-0000										
11/30/24	Addon	(VAC MO) Vacation Pay		156.00	0.74	115 13	PERSN(1)	400	11	115 13	19 50	4
		18 80 % (000127) 01-0000-0-1110-2700-2406-000-0000										
		18.80 % (001787) 01-5820-0-1110-1000-2100-000-0000										
		25.00 % (000283) 01-0210-0-1194-3600-2203-000-0000										
		37.40 % (001785) 01-2600-0-8500-5000-2105-000-0000										
		Total			**16.74**	**3,462.93**						

Effective	Deduction/Contribution	Vendor	Subject Gross	Deduction	Subject Gross	Contribution	CC	Retire Plan

Pay Date 11/26/2024

Muizelaar, Zoe T (000012) 7022 - continued

Effective	Deduction/Contribution	Vendor	Subject Gross	Deduction	Subject Gross	Contribution	CC	Retire Plan
11/30/24	(DEN125) Dental Insurance	(100072/001) NCSMIG - JPA DENTAL				109.20		
11/30/24	(FIT) Federal Withholding	(999999/002) Maple Creek ESD Payroll - FIT	3,225 34	57.08				
11/30/24	(MED125) Medical Insurance	(100073/001) NCSMIG - JPA MEDICAL				1,644.00		
11/30/24	(MEDICARE) Medicare	(999999/005) Maple Creek ESD Payroll -	3,462.93	50.21	3,462.93	50.21		
11/30/24	(OASDI) Social Security	(999999/004) Maple Creek ESD Payroll -OASI	3,462.93	214.70	3,462.93	214.70		
11/30/24	(PERSN) PERS / 62	(999999/007) Maple Creek ESD Payroll - PER	2,969.93	237.59 *	2,969.93	803.37		
11/30/24	(SIT) State Withholding	(999999/003) Maple Creek ESD Payroll - SIT	3,225.34	39.41				
11/30/24	(SUI) SUI	(999999/009) Maple Creek ESD Payroll - SUI			3,462.93	1.73		
11/30/24	(VIS125) Vision Insurance	(100074/001) NCSMIG - JPA VISION				21.60		
11/30/24	(WORKCOMP) Workers' Comp	(999999/010) Maple Creek ESD Payroll - W/C			3,462.93	83.12		
		Total Deductions, *Reductions , Contributions		**598.99**		**2,927.93**		

Bank	Account #	TRN #	Direct Deposit Amount
LOS ANGELES POLICE CREDIT UNION	Ending with 4986 (Checking)	322078493	2,863.94

Wylie, Beth A (000022) 9942 Check Msg

Pay Date	Pay Cycle	Check Location	FTE	Retire Plan	Federal	State	ACH # (D)	Net Pay	Status	Calculated
11/26/24	12/#5	D100 - Maple Creek Elementary SD	0 50000	SINGLE: PERSO (Member[Y]) is primary, no secondary	M 0	S 0:0		3,438.31	Open	11/18/2024 9:21·56AM

Effective	Source	Earnings Description	Adjustment	Pay Rate	Units	Earnings	Retire Plan	Assn/Work	CC	Ret Earn	Pay Rate	PC
07/01/24	Assign	(Pos#1-6(0)) SUPERINTENDENT		8,333.34		4,166.67	PERSO(1)	174	11	4,166 67	8,333.34	1
		100 00 % (000151) 01-0000-0-1192-7100-1301-000-0000										
11/30/24	Addon	(MILEAGE) Mileage Stipend		166 67		166 67	PERSO(1)					
		100 00 % (001824) 01-0000-0-1110-2700-5211-000-0000										
		Total				**4,333.34**						

Effective	Deduction/Contribution	Vendor	Subject Gross	Deduction	Subject Gross	Contribution	CC	Retire Plan
11/30/24	(FIT) Federal Withholding	(999999/002) Maple Creek ESD Payroll - FIT	4,041 67	160 83				
11/30/24	(MEDICARE) Medicare	(999999/005) Maple Creek ESD Payroll -	4,333 34	62.83	4,333 34	62.83		
11/30/24	(OASDI) Social Security	(999999/004) Maple Creek ESD Payroll -OAS	4,333.34	268.67	4,333 34	268.67		
11/30/24	(PERS) PERS	(999999/007) Maple Creek ESD Payroll - PER	4,166.67	291.67 *	4,166 67	1,127.08		
11/30/24	(SIT) State Withholding	(999999/003) Maple Creek ESD Payroll - SIT	4,041.67	111.03				
11/30/24	(SUI) SUI	(999999/009) Maple Creek ESD Payroll - SUI			4,333 34	2 17		
11/30/24	(WORKCOMP) Workers' Comp	(999999/010) Maple Creek ESD Payroll - W/C			4,333 34	104.02		
		Total Deductions, *Reductions , Contributions		**895.03**		**1,564.77**		

Bank	Account #	TRN #	Direct Deposit Amount

Selection Grouped by Employee - Sorted by Employee, (Org = 29, CAST (Pay Date AS DATE) = '11/26/2024', Amounts = S, Net Pay Opt = N, Accounts? = Y, Pg Brk? = N) ERP for California

Pay Date 11/26/2024

Wylie, Beth A (000022) 9942 - continued

Bank	Account #	TRN #	Direct Deposit Amount
COAST CENTRAL CREDIT UNION	Ending with 5171 (Checking)	321172248	3,438.31

Totals for Org 029 - Maple Creek Elementary School District

Employee Count	5	**Gross Pay**	21,907.24		
		Deductions and Reductions	5,824.56	**Total Net Pay**	16,082.68
		Contributions	8,623.77		

STRS	PERS	OASDI	Medicare	FIT	SIT	Misc Red	Misc Ded	Summer
841.29	529.26	483.37	317.65	1,639.39	663.87	0.00	0.00	1,349.73

Selection Grouped by Employee - Sorted by Employee, (Org = 29, CAST (Pay Date AS DATE) = '11/26/2024', Amounts = S, Net Pay Opt = N, Accounts? = Y, Pg Brk? = N)

Checks Dated 11/01/2024 through 11/29/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000258842	11/14/2024	PACIFIC PAPER CO	01-4310	OFFICE FURNITURE		2,955.21
3000258843	11/14/2024	SEQUOIA GAS COMPANY	01-5510	PROPANE		907.36
3000258844	11/14/2024	VALLEY PACIFIC PETROLEUM	01-4364	FUEL		686.24
3000258845	11/14/2024	Wylie, Beth A	01-4310	CURRICULUM		522.75
3000258846	11/14/2024	AT&T	01-5909	UTILITIES		89.36
3000258847	11/14/2024	LES SCHWAB	01-4366	VAN SERVICE - TIRES		270.00
3000259835	11/21/2024	Johnson, Jacklyn D	01-4310	MATERIAL/SUPPLIES		79.26
3000259836	11/21/2024	SEQUOIA GAS COMPANY	01-5510	PROPANE		70.32
3000259837	11/21/2024	Muizelaar, Zoe T	01-4310	CURRICULUM/ELOP SUPPLIES/SCHOOL LUNCH&SUPPLIES	837.39	
			01-4396	CURRICULUM/ELOP SUPPLIES/SCHOOL LUNCH&SUPPLIES	27.01	
			01-4710	CURRICULUM/ELOP SUPPLIES/SCHOOL LUNCH&SUPPLIES	916.19	1,780.59
3000259838	11/21/2024	Duerr, Becka B	01-4310	MATERIAL/SUPPLIES		136.31
				Total Number of Checks	**10**	**7,497.40**

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	10	7,497.40
	Total Number of Checks	**10**	7,497.40
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		**7,497.40**

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

MAPLE CREEK ELEMENTARY SCHOOL
December 13, 2024
BOARD OF TRUSTEES MEETING
5.0 ACTION ITEMS

5.1 Global adoption of the revised Maple Creek Elementary School District Board Policies: Index 12-18 [District Name]- 0000 Series: Philosophy, Goals, Objectives, and Comprehensive Plans 1000 Series: Community Relations 2000 Series: Administration 3000 Series: Business and Non Instructional Operations 4000 Series: Personnel 5000 Series: Students 6000 Series: Instruction 7000 Series: Facilities 9000 Series: Board Bylaws

DEPARTMENT/PROGRAM:
Board Administration

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:
One of the major functions of the Board of Education is to determine policies of operation for the Maple Creek Elementary School District (MCESD). MCESD has had several outdated policies that needed revision. worked in partnership with the California School Boards Association (CSBA) during this past year to develop and propose the attached revised policies which are the most current and compliant according to legal code and best practices in the state of California for public school systems.
In formulating policies, the board, acting through its executive officer, the superintendent of schools, solicits the assistance of staff to develop and revise policies. Proposals or amendments of board policy are adopted only after a thorough review. They were first introduced in writing (called “first reading”) during the school board meeting on Thursday, May 23, 2019.
The attached policies represent a cooperative study by the board, administration, and appropriate school personnel. The board assumes sole responsibility and authority for the enclosed policies. These policies stand as written until proposals or amendments are approved by the board.
All of these policies have been developed in terms for the purposes of the MCESD. It is the aim in policy development to continue the improvement of

the program of instruction and school district performance toward better meeting the educational needs of our students. The goal is that these policies will serve as a guide to all the personnel of the MCESD schools. The board is being asked to take action and approve these revised CSBA vetted policies on 12/13/2024.

Recommended Motion:
Staff recommends approval of the Global adoption of the revised Maple Creek Elementary School Board Policies .

5.2 Annual Board Organizational Meeting

5.2.1 Election of Officers

5.2.2 Set meeting calendar for 25/26.

DEPARTMENT/PROGRAM:
Board Administration

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:
According to Education Code Section 35143, governing boards are required to hold an annual organizational meeting every December. At their 11/15/2024 regular meeting, the MCESD Board of Trustees chose to hold their organizational meeting at their December regular meeting. As part of the organizational meeting, boards should elect officers and adopt a calendar of meetings for the following year. The proposed 2025/2026 Board Meeting Calendar accounts for school holidays and breaks, and includes the required two meetings in June for adopting the budget and LCAP.

RECOMMENDATION:
5.2.1: Elect a Board of Trustees President and Clerk for the 25/26 school year.
5.2.2: Determine the Board Meeting Calendar for the 25/26 school year including meeting location.

5.3 First Interim 2024-2025 Budget Certification

DEPARTMENT/PROGRAM:
Fiscal

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:
Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The the first interim report is due December 16 for the period ending October 31; the second interim report is due March 18 for the period ending January 31. The District's 2024/2025 First Interim Report is the Current Year Budget as of October 31, 2024 plus two subsequent years. The State requires board certification of the First Interim Report by December 16, 2024. The interim reports must include board certification of whether or not the LEA is able to meet its financial obligations. The certifications are classified as positive, qualified, or negative. A positive certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years. A qualified certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years. A negative certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

RECOMMENDATION:
Positive Certification of the 2024/2025 First Interim Report.

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT 12/9/2024

ALL FUNDS

FIRST INTERIM WORKING BUDGET

FISCAL YEAR 2024-25

	General Fund/TRANs Unrestricted	General Fund/TRANs Restricted	General Fund/TRANs Total	-------- SPECIAL REVENUE FUNDS -------- Cafeteria Fund	Special Reserves	Bond Construction	----------- OTHER FUND TYPES ---------- County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	Total All Funds
A. REVENUES											
Local Control Funding Formula	$ 295,293	$	$ 295,293	$	$	$	$	$	$	$	$ 295,293
Federal Sources		30,223	30,223								30,223
Other State Sources	1,763	78,024	79,787								79,787
Other Local Sources	13,310	5,990	19,300		1,900			2,400			23,600
Total Revenue	310,366	114,237	424,603		1,900			2,400			428,903
B. EXPENDITURES											
Certificated Salaries	137,746	45,555	183,301								183,301
Classified Salaries	37,646	26,314	63,960								63,960
Employee Benefits	77,399	41,018	118,417								118,417
Supplies	45,815	13,345	59,160								59,160
Services & Other Operating	104,948	73,928	178,876								178,876
Capital Outlay											
Other Outgo		32,161	32,161								32,161
Support Costs											
Total Expenditures	403,554	232,321	635,875								635,875
C. EXCESS REVENUES (EXPENDITURES)	(93,188)	(118,084)	(211,272)		1,900			2,400			(206,972)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In	77,961		77,961		131,608						209,569
Interfund Transfers Out	(131,608)		(131,608)		(77,961)						(209,569)
Other Sources											
Other Uses											
Contributions	(43,756)	43,756									
Total Other Sources (Uses)	(97,403)	43,756	(53,647)		53,647						
E. FUND BALANCE INCREASE (DECREASE)	(190,591)	(74,328)	(264,919)		55,547			2,400			(206,972)
F. ADJUSTED BEGINNING BALANCE	445,205	186,493	631,698		248,396			212,790			1,092,884
G. ENDING BALANCE	$ 254,614	$ 112,165	$ 366,779	$	$ 303,943	$	$	$ 215,190	$	$	$ 885,912

Total General Fund Expenditures, Transfers out and Uses *$767,483*

Recommended Minimum Reserve Calculation at 5%: **$87,000**

Budgeted Reserve Level: *39.60%*

District Reserve of 39.6% includes:

General Fund Designated for Economic Uncertainty:	
Special Reserve Fund Ending Balance:	$ 303,943
TOTAL:	$ 303,943

MULTI-YEAR BUDGET PROJECTION

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT											12/9/2024
ALL FUNDS				-------- SPECIAL REVENUE FUNDS --------			----------- OTHER FUND TYPES ----------				
FIRST INTERIM MULTI-YEAR PROJECTION	General Fund/TRANs	General Fund/TRANs	General Fund/TRANs	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	Total
FISCAL YEAR 2025-26	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	All Funds
A. REVENUES											
Local Control Funding Formula	$ 295,315	$	$ 295,315	$	$	$	$	$	$	$	$ 295,315
Federal Sources		30,223	30,223								30,223
Other State Sources	1,763	72,537	74,300								74,300
Other Local Sources	13,310	5,678	18,988		1,900			2,400			23,288
Total Revenue	310,388	108,438	418,826		1,900			2,400			423,126
B. EXPENDITURES											
Certificated Salaries	143,212	41,069	184,281								184,281
Classified Salaries	42,222	22,928	65,150								65,150
Employee Benefits	81,837	40,840	122,677								122,677
Supplies	30,648	10,647	41,295								41,295
Services & Other Operating	98,129	19,857	117,986								117,986
Capital Outlay											
Other Outgo		32,161	32,161								32,161
Support Costs											
Total Expenditures	396,048	167,502	563,550								563,550
C. EXCESS REVENUES (EXPENDITURES)	(85,660)	(59,064)	(144,724)		1,900			2,400			(140,424)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In	235,419		235,419		131,608						367,027
Interfund Transfers Out	(131,608)		(131,608)		(235,419)						(367,027)
Other Sources											
Other Uses											
Contributions	(43,756)	43,756									
Total Other Sources (Uses)	60,055	43,756	103,811		(103,811)						
E. FUND BALANCE INCREASE (DECREASE)	(25,605)	(15,308)	(40,913)		(101,911)			2,400			(140,424)
F. ADJUSTED BEGINNING BALANCE	254,614	112,165	366,779		303,943			215,190			885,912
G. ENDING BALANCE	$ 229,009	$ 96,857	$ 325,866	$	$ 202,032	$	$	$ 217,590	$	$	$ 745,488

District Reserve of 29.06% includes:

Total General Fund Expenditures, Transfers out and Uses	*$695,158*	*General Fund Designated for Economic Uncertainty:*	
Recommended Minimum Reserve Calculation at 5%:	**$87,000**	*Special Reserve Fund Ending Balance:*	$ 202,032
Budgeted Reserve Level:	*29.06%*	TOTAL:	$ 202,032

MULTI-YEAR BUDGET PROJECTION

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT ALL FUNDS **FIRST INTERIM MULTI-YEAR PROJECTION** FISCAL YEAR 2026-27	General Fund/TRANs Unrestricted	General Fund/TRANs Restricted	General Fund/TRANs Total	-------- SPECIAL REVENUE FUNDS -------- Cafeteria Fund	Special Reserves	Bond Construction	----------- OTHER FUND TYPES ---------- County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	12/9/2024 Total All Funds
A. REVENUES											
Local Control Funding Formula	$ 299,181	$	$ 299,181	$	$	$	$	$	$	$	$ 299,181
Federal Sources		30,223	30,223								30,223
Other State Sources	1,763	62,369	64,132								64,132
Other Local Sources	13,310	5,678	18,988		1,900			2,400			23,288
Total Revenue	314,254	98,270	412,524		1,900			2,400			416,824
B. EXPENDITURES											
Certificated Salaries	148,839	36,257	185,096								185,096
Classified Salaries	42,971	23,376	66,347								66,347
Employee Benefits	89,948	36,475	126,423								126,423
Supplies	30,648	10,647	41,295								41,295
Services & Other Operating	99,468	19,376	118,844								118,844
Capital Outlay											
Other Outgo		32,161	32,161								32,161
Support Costs											
Total Expenditures	411,874	158,292	570,166								570,166
C. EXCESS REVENUES (EXPENDITURES)	(97,620)	(60,022)	(157,642)		1,900			2,400			(153,342)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In	247,379		247,379		131,608						378,987
Interfund Transfers Out	(131,608)		(131,608)		(247,379)						(378,987)
Other Sources											
Other Uses											
Contributions	(43,756)	43,756									
Total Other Sources (Uses)	72,015	43,756	115,771		(115,771)						
E. FUND BALANCE INCREASE (DECREASE)	(25,605)	(16,266)	(41,871)		(113,871)			2,400			(153,342)
F. ADJUSTED BEGINNING BALANCE	229,009	96,857	325,866		202,032			217,590			745,488
G. ENDING BALANCE	$ 203,404	$ 80,591	$ 283,995	$	$ 88,161	$	$	$ 219,990	$	$	$ 592,146

District Reserve of 12.56% includes:

Total General Fund Expenditures, Transfers out and Uses	*$701,774*	*General Fund Designated for Economic Uncertainty:*	
Recommended Minimum Reserve Calculation at 5%:	**$87,000**	*Special Reserve Fund Ending Balance:*	$ 88,161
Budgeted Reserve Level:	*12.56%*	TOTAL:	$ 88,161

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: ______________________ 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: ______________________ Telephone: ______________________

Title: ______________________ E-mail: ______________________

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).	n/a	
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	

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?	n/a	
		• 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?	n/a	
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
		• Management/supervisor/confidential? (Section S8C, 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)	n/a	
		• 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

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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6.09	6.09	9.00	9.00	2.91	48.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6.09	6.09	9.00	9.00	2.91	48.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	.47	.47	.47	.47	0.00	0.0%
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	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	.47	.47	.47	.47	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6.56	6.56	9.47	9.47	2.91	44.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
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	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
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	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (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)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
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	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
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	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
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. Total, Charter School Funded County						

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%

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: -2.0% to +2.0%

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 Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2024-25)				
District Regular	6.09	9.00		
Charter School	0.00	0.00		
Total ADA	**6.09**	**9.00**	**47.8%**	**Not Met**
1st Subsequent Year (2025-26)				
District Regular	6.96	9.25		
Charter School				
Total ADA	**6.96**	**9.25**	**32.9%**	**Not Met**
2nd Subsequent Year (2026-27)				
District Regular	7.83	9.25		
Charter School				
Total ADA	**7.83**	**9.25**	**18.1%**	**Not Met**

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

All Years – Due to the district’s small size, a small change in ADA can be a large percentage change; a change in a few students can drastically affect the ratio up or down.

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 Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CALPADS/Projected	Percent Change	Status
Current Year (2024-25)				
District Regular	7.00	10.00		
Charter School				
Total Enrollment	**7.00**	**10.00**	**42.9%**	**Not Met**
1st Subsequent Year (2025-26)				
District Regular	8.00	10.00		
Charter School				
Total Enrollment	**8.00**	**10.00**	**25.0%**	**Not Met**
2nd Subsequent Year (2026-27)				
District Regular	9.00	10.00		
Charter School				
Total Enrollment	**9.00**	**10.00**	**11.1%**	**Not Met**

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

All Years – Due to the district's small size, a small change in enrollment can be a large percentage change; a change in a few students can drastically affect the ratio up or down.

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
Third Prior Year (2021-22)				
	District Regular	4	4	
	Charter School			
	Total ADA/Enrollment	**4**	**4**	**100.0%**
Second Prior Year (2022-23)				
	District Regular	6	6	
	Charter School			
	Total ADA/Enrollment	**6**	**6**	**100.0%**
First Prior Year (2023-24)				
	District Regular	4	3	
	Charter School	0		
	Total ADA/Enrollment	**4**	**3**	**133.3%**
			Historical Average Ratio:	111.1%
			District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**111.6%**

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 AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)					
	District Regular	9	10		
	Charter School	0			
	Total ADA/Enrollment	**9**	**10**	**90.0%**	**Met**
1st Subsequent Year (2025-26)					
	District Regular	9	10		
	Charter School				
	Total ADA/Enrollment	**9**	**10**	**90.0%**	**Met**
2nd Subsequent Year (2026-27)					
	District Regular	7	10		
	Charter School				
	Total ADA/Enrollment	**7**	**10**	**70.0%**	**Met**

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

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

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

Explanation:
(required if NOT met)

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.

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2024-25)	295,037.00	295,293.00	.1%	Met
1st Subsequent Year (2025-26)	295,115.00	295,316.00	.1%	Met
2nd Subsequent Year (2026-27)	295,191.00	299,182.00	1.4%	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.

	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2021-22)	200,899.44	287,741.71	69.8%
Second Prior Year (2022-23)	175,040.64	275,178.39	63.6%
First Prior Year (2023-24)	76,384.57	168,672.41	45.3%
		Historical Average Ratio:	59.6%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**54.6% to 64.6%**	**54.6% to 64.6%**	**54.6% to 64.6%**

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.

	Projected Year Totals - Unrestricted (Resources 0000-1999)			
Fiscal Year	Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2024-25)	252,791.00	403,554.00	62.6%	Met
1st Subsequent Year (2025-26)	267,271.00	396,048.00	67.5%	Not Met
2nd Subsequent Year (2026-27)	281,758.00	411,874.00	68.4%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation: (required if NOT met)	2025-26 & 2026-27 – The projected ratio of unrestricted salaries and benefits has changed from the standard due to an increase of staffing.

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 Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2024-25)	23,434.00	30,223.00	29.0%	Yes
1st Subsequent Year (2025-26)	23,434.00	30,223.00	29.0%	Yes
2nd Subsequent Year (2026-27)	23,434.00	30,223.00	29.0%	Yes

Explanation: (required if Yes)

All Years – Federal Revenue has increased due to the increase in REAP Funds.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2024-25)	128,296.00	79,787.00	-37.8%	Yes
1st Subsequent Year (2025-26)	128,295.00	74,300.00	-42.1%	Yes
2nd Subsequent Year (2026-27)	115,384.00	64,132.00	-44.4%	Yes

Explanation: (required if Yes)

All Years – Other State Revenue decreased due to the elimination of Equity Multiplier Funds and saw a decrease to STRS Pension on Behalf.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2024-25)	23,950.00	19,300.00	-19.4%	Yes
1st Subsequent Year (2025-26)	23,950.00	18,988.00	-20.7%	Yes
2nd Subsequent Year (2026-27)	23,950.00	18,988.00	-20.7%	Yes

Explanation: (required if Yes)

All Years – Other Local Revenue decreased due to the elimination of First Five Humboldt Grant.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2024-25)	40,682.00	59,160.00	45.4%	Yes
1st Subsequent Year (2025-26)	40,681.00	41,295.00	1.5%	No
2nd Subsequent Year (2026-27)	37,594.00	41,295.00	9.8%	Yes

Explanation: (required if Yes)

2024-25 & 2026-27 – Books and Supplies have increased due to additional supplies and curriculum being purchased along with an increase to technology supplies and equipment.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Change Is Outside Explanation Range
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2024-25)	124,385.00	178,876.00	43.8%	Yes
1st Subsequent Year (2025-26)	125,199.00	117,986.00	-5.8%	Yes
2nd Subsequent Year (2026-27)	126,055.00	118,844.00	-5.7%	Yes

Explanation: (required if Yes)

2024-25 – Services and Other Operating expenditures have increased in the budget year due to the addition of professional development, membership fees, mileage, and one-time money that is being sent back. 2025-26 & 2026-27 – Services and Other Operating expenditures have decreased in the two subsequent years due to the reduction of services required to run the ELO-Program.

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 Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	175,680.00	129,310.00	-26.4%	Not Met
1st Subsequent Year (2025-26)	175,679.00	123,511.00	-29.7%	Not Met
2nd Subsequent Year (2026-27)	162,768.00	113,343.00	-30.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	165,067.00	238,036.00	44.2%	Not Met
1st Subsequent Year (2025-26)	165,880.00	159,281.00	-4.0%	Met
2nd Subsequent Year (2026-27)	163,649.00	160,139.00	-2.1%	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)	All Years – Federal Revenue has increased due to the increase in REAP Funds.
Explanation: Other State Revenue (linked from 6A if NOT met)	All Years – Other State Revenue decreased due to the elimination of Equity Multiplier Funds and saw a decrease to STRS Pension on Behalf.
Explanation: Other Local Revenue (linked from 6A if NOT met)	All Years – Other Local Revenue decreased due to the elimination of First Five Humboldt Grant.

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)	2024-25 & 2026-27 – Books and Supplies have increased due to additional supplies and curriculum being purchased along with an increase to technology supplies and equipment.
Explanation: Services and Other Exps (linked from 6A if NOT met)	2024-25 – Services and Other Operating expenditures have increased in the budget year due to the addition of professional development, membership fees, mileage, and one-time money that is being sent back. 2025-26 & 2026-27 – Services and Other Operating expenditures have decreased in the two subsequent years due to the reduction of services required to run the ELO-Program.

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 Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	18,944.94	0.00	Not Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00	

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

X	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[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

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

[2]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)	39.6%	29.1%	12.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**13.2%**	**9.7%**	**4.2%**

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.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2024-25)	(190,591.00)	535,162.00	35.6%	Not Met
1st Subsequent Year (2025-26)	(25,605.00)	527,656.00	4.9%	Met
2nd Subsequent Year (2026-27)	(25,605.00)	543,482.00	4.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation: (required if NOT met)	2024-25 & 2026-27 – The district is deficit spending due to the increase in staffing along with costs of supplies and services.

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 (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	366,779.00	Met
1st Subsequent Year (2025-26)	325866.0	Met
2nd Subsequent Year (2026-27)	283995.0	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 (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	672,068.00	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[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

[1] 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.

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

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

	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.)	9	9	7
District's Reserve Standard Percentage Level:	**5%**	**5%**	**5%**

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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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 01I, objects 1000-7999) (Form MYPI, Line B11)	767,483.00	695,158.00	701,774.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	767,483.00	695,158.00	701,774.00

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	38,374.15	34,757.90	35,088.70
6.	Reserve Standard - by Amount ($87,000 for districts with 0 to 1,000 ADA, else 0)	87,000.00	87,000.00	87,000.00
7.	**District's Reserve Standard** **(Greater of Line B5 or Line B6)**	**87,000.00**	**87,000.00**	**87,000.00**

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 Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	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)	0.00		
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		
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)	303,943.00	202,032.00	88,161.00
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)	303,943.00	202,032.00	88,161.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	39.60%	29.06%	12.56%
	District's Reserve Standard **(Section 10B, Line 7):**	**87,000.00**	**87,000.00**	**87,000.00**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? — No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? — No

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) — No

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)? — No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the 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
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2024-25)	(58,663.00)	(43,756.00)	-25.4%	(14,907.00)	Met
1st Subsequent Year (2025-26)	(59,237.00)	(43,756.00)	-26.1%	(15,481.00)	Met
2nd Subsequent Year (2026-27)	(70,991.00)	(43,756.00)	-38.4%	(27,235.00)	Not Met
1b. **Transfers In, General Fund ***					
Current Year (2024-25)	154,391.00	77,961.00	-49.5%	(76,430.00)	Not Met
1st Subsequent Year (2025-26)	157,027.00	235,419.00	49.9%	78,392.00	Not Met
2nd Subsequent Year (2026-27)	170,879.00	247,379.00	44.8%	76,500.00	Not Met
1c. **Transfers Out, General Fund ***					
Current Year (2024-25)	131,608.00	131,608.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	131,608.00	131,608.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	131,608.00	131,608.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

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)

2026-27 – The second subsequent year had a decrease to the contributions brought in from the general fund due to an elimination of one-time expenditures.

1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation: (required if NOT met)

All Years – The Transfers In have decreased in the current year due to utilizing beginning balances in the general fund to cover costs. The Transfers In have increased in the two subsequent years due to the district increasing staffing.

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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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.

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

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

DATA ENTRY: If Budget Adoption data exist (Form 01CS, 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) — No

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

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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024-25
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				0

Type of Commitment (continued)	Prior Year (2023-24) Annual Payment (P & I)	Current Year (2024-25) Annual Payment (P & I)	1st Subsequent Year (2025-26) Annual Payment (P & I)	2nd Subsequent Year (2026-27) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2023-24)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

n/a

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

		Budget Adoption (Form 01CS, Item S7A)	First Interim
2	OPEB Liabilities		
	a. Total OPEB liability		
	b. OPEB plan(s) fiduciary net position (if applicable)		
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.		

		Budget Adoption (Form 01CS, Item S7A)	First Interim
3	OPEB Contributions		
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2024-25)		
	1st Subsequent Year (2025-26)		
	2nd Subsequent Year (2026-27)		
	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)	0.00	0.00
	1st Subsequent Year (2025-26)		
	2nd Subsequent Year (2026-27)		
	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)		
	1st Subsequent Year (2025-26)		
	2nd Subsequent Year (2026-27)		

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

		Budget Adoption (Form 01CS, Item S7B)	First Interim
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)		
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2024-25)		
	1st Subsequent Year (2025-26)		
	2nd Subsequent Year (2026-27)		

4 Comments:

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	1.3	2.0	2.0	2.0

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)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	1,302

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases			

Certificated (Non-management) 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?	Yes	Yes	Yes
2.	Total cost of H&W benefits	20,090	21,496	23,001
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	7.0%	7.0%	7.0%

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			

If Yes, explain the nature of the new costs:

Certificated (Non-management) 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?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,115	980	815
3.	Percent change in step & column over prior year	7.8%	(12.1%)	(16.8%)

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

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are savings from attrition included in the interim and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	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	1.0	1.5	1.5	1.5

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?

If Yes, complete questions 6 and 7. — Yes

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)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits — 637

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

7.	Amount included for any tentative salary schedule increases			

Classified (Non-management) 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?	Yes	Yes	Yes
2. Total cost of H&W benefits	17,749	18,993	20,322
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	7.0%	7.0%	7.0%

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	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?	Yes	Yes	Yes
2. Cost of step & column adjustments	768	1,190	1,197
3. Percent change in step & column over prior year	100.0%	55.0%	.6%

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	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.):

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? No

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	0.0	.5	.5	.5

1a. Have any salary and benefit negotiations been settled since budget adoption? No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

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: 686

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
4. Amount included for any tentative salary schedule increases			

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?	Yes	Yes	Yes
2. Total cost of H&W benefits	11,784	12,336	12,336
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	7.0%	7.0%	7.0%

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?	No	No	No
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?	Yes	Yes	Yes
2. Total cost of other benefits	2,000	2,000	2,000

3.	Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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? No

   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.

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)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
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.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

New Superintendent as of 7/1/24

End of School District First Interim Criteria and Standards Review

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)
A. REVENUES								
1) LCFF Sources		8010-8099	295,037.00	295,037.00	149,147.00	295,293.00	256.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,300.00	1,300.00	4.38	1,763.00	463.00	35.6%
4) Other Local Revenue		8600-8799	12,730.00	12,730.00	2,181.08	13,310.00	580.00	4.6%
5) TOTAL, REVENUES			309,067.00	309,067.00	151,332.46	310,366.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	75,659.00	75,659.00	36,143.92	137,746.00	(62,087.00)	-82.1%
2) Classified Salaries		2000-2999	38,731.00	38,731.00	8,379.20	37,646.00	1,085.00	2.8%
3) Employee Benefits		3000-3999	56,088.00	56,088.00	16,276.81	77,399.00	(21,311.00)	-38.0%
4) Books and Supplies		4000-4999	30,906.00	30,906.00	11,493.95	45,815.00	(14,909.00)	-48.2%
5) Services and Other Operating Expenditures		5000-5999	93,839.00	93,839.00	56,734.69	104,948.00	(11,109.00)	-11.8%
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			295,223.00	295,223.00	129,028.57	403,554.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,844.00	13,844.00	22,303.89	(93,188.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	154,391.00	154,391.00	0.00	77,961.00	(76,430.00)	-49.5%
b) Transfers Out		7600-7629	131,608.00	131,608.00	0.00	131,608.00	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	(58,663.00)	(58,663.00)	0.00	(43,756.00)	14,907.00	-25.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,880.00)	(35,880.00)	0.00	(97,403.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,036.00)	(22,036.00)	22,303.89	(190,591.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	445,206.73	445,205.00		445,205.00	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)			445,206.73	445,205.00		445,205.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			445,206.73	445,205.00		445,205.00		
2) Ending Balance, June 30 (E + F1e)			423,170.73	423,169.00		254,614.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,250.00	2,250.00		2,250.00		
Stores		9712	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)
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	303,045.00	303,045.00		252,364.00		
Donations	0000	9780	*200.00*					
Fund Raising	0000	9780	*121.00*					
Block Grant	0000	9780	*3,167.00*					
Pupil Transportation	0000	9780	*131,608.00*					
Instructional Materials	0000	9780	*20,000.00*					
Professional Development	0000	9780	*9,689.00*					
School & Library Improvement	0000	9780	*3,494.00*					
Technology	0000	9780	*20,000.00*					
Deferred Maintenance	0000	9780	*108,655.00*					
State Lottery Revenue	1100	9780	*6,111.00*					
Donations	0000	9780		*200.00*				
Fund Raising	0000	9780		*121.00*				
Block Grant	0000	9780		*3,167.00*				
Pupil Transportation	0000	9780		*131,608.00*				
Instructional Materials	0000	9780		*20,000.00*				
Professional Development	0000	9780		*9,689.00*				
School & Library Improvement	0000	9780		*3,494.00*				
Technology	0000	9780		*20,000.00*				
Deferred Maintenance	0000	9780		*108,655.00*				
State Lottery Revenue	1100	9780		*6,111.00*				
Fund Raising	0000	9780				*121.00*		
Pupil Transportation	0000	9780				*131,608.00*		
Technology	0000	9780				*10,000.00*		
Deferred Maintenance	0000	9780				*109,161.00*		
State Lottery Revenue	1100	9780				*1,474.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	117,875.73	117,874.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	239,562.00	239,562.00	145,212.00	239,416.00	(146.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	18,159.00	18,159.00	3,935.00	17,610.00	(549.00)	-3.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	271.00	271.00	0.00	274.00	3.00	1.1%
Timber Yield Tax		8022	1,477.00	1,477.00	0.00	1,547.00	70.00	4.7%
Other Subventions/In-Lieu Taxes		8029	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)
County & District Taxes								
Secured Roll Taxes		8041	32,210.00	32,210.00	0.00	32,911.00	701.00	2.2%
Unsecured Roll Taxes		8042	1,291.00	1,291.00	0.00	1,296.00	5.00	0.4%
Prior Years' Taxes		8043	13.00	13.00	0.00	16.00	3.00	23.1%
Supplemental Taxes		8044	707.00	707.00	0.00	576.00	(131.00)	-18.5%
Education Revenue Augmentation Fund (ERAF)		8045	1,347.00	1,347.00	0.00	1,647.00	300.00	22.3%
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			295,037.00	295,037.00	149,147.00	295,293.00	256.00	0.1%
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			295,037.00	295,037.00	149,147.00	295,293.00	256.00	0.1%
FEDERAL REVENUE								
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						

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)
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	215.00	215.00	0.00	147.00	(68.00)	-31.6%
Lottery - Unrestricted and Instructional Materials		8560	1,062.00	1,062.00	4.38	1,593.00	531.00	50.0%
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		
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	23.00	23.00	0.00	23.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,300.00	1,300.00	4.38	1,763.00	463.00	35.6%
OTHER LOCAL REVENUE								
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		

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)
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	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	5,400.00	5,400.00	1,800.00	5,400.00	0.00	0.0%
Interest		8660	4,400.00	4,400.00	0.00	4,400.00	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	500.00	500.00	311.71	1,500.00	1,000.00	200.0%
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		
All Other Local Revenue		8699	2,430.00	2,430.00	69.37	2,010.00	(420.00)	-17.3%
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%
TOTAL, OTHER LOCAL REVENUE			12,730.00	12,730.00	2,181.08	13,310.00	580.00	4.6%
TOTAL, REVENUES			309,067.00	309,067.00	151,332.46	310,366.00	1,299.00	0.4%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	29,159.00	29,159.00	19,477.24	87,746.00	(58,587.00)	-200.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	46,500.00	46,500.00	16,666.68	50,000.00	(3,500.00)	-7.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			75,659.00	75,659.00	36,143.92	137,746.00	(62,087.00)	-82.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	27,884.00	27,884.00	6,993.87	26,794.00	1,090.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,847.00	10,847.00	1,385.33	10,852.00	(5.00)	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,731.00	38,731.00	8,379.20	37,646.00	1,085.00	2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,079.00	11,079.00	2,537.49	12,285.00	(1,206.00)	-10.9%
PERS		3201-3202	4,737.00	4,737.00	5,789.17	17,258.00	(12,521.00)	-264.3%
OASDI/Medicare/Alternative		3301-3302	4,061.00	4,061.00	2,073.66	7,879.00	(3,818.00)	-94.0%
Health and Welfare Benefits		3401-3402	32,998.00	32,998.00	4,769.12	35,630.00	(2,632.00)	-8.0%
Unemployment Insurance		3501-3502	57.00	57.00	22.64	88.00	(31.00)	-54.4%
Workers' Compensation		3601-3602	3,156.00	3,156.00	1,084.73	4,259.00	(1,103.00)	-34.9%
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			56,088.00	56,088.00	16,276.81	77,399.00	(21,311.00)	-38.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,300.00	1,300.00	0.00	0.00	1,300.00	100.0%
Books and Other Reference Materials		4200	900.00	900.00	0.00	0.00	900.00	100.0%
Materials and Supplies		4300	23,706.00	23,706.00	8,943.00	33,315.00	(9,609.00)	-40.5%
Noncapitalized Equipment		4400	0.00	0.00	983.23	7,500.00	(7,500.00)	New
Food		4700	5,000.00	5,000.00	1,567.72	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,906.00	30,906.00	11,493.95	45,815.00	(14,909.00)	-48.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,340.00	5,340.00	6,772.92	12,500.00	(7,160.00)	-134.1%
Dues and Memberships		5300	769.00	769.00	3,254.00	3,500.00	(2,731.00)	-355.1%
Insurance		5400-5450	3,920.00	3,920.00	3,964.00	4,550.00	(630.00)	-16.1%
Operations and Housekeeping Services		5500	8,367.00	8,367.00	887.78	8,367.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,880.00	2,880.00	238.60	3,080.00	(200.00)	-6.9%
Transfers of Direct Costs		5710	(5,312.00)	(5,312.00)	0.00	(4,899.00)	(413.00)	7.8%
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	71,955.00	71,955.00	41,349.87	71,930.00	25.00	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)
Communications		5900	5,920.00	5,920.00	267.52	5,920.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			93,839.00	93,839.00	56,734.69	104,948.00	(11,109.00)	-11.8%
CAPITAL OUTLAY								
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	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%
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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

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 Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
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			295,223.00	295,223.00	129,028.57	403,554.00	(108,331.00)	-36.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	154,391.00	154,391.00	0.00	77,961.00	(76,430.00)	-49.5%
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			154,391.00	154,391.00	0.00	77,961.00	(76,430.00)	-49.5%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	131,608.00	131,608.00	0.00	131,608.00	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			131,608.00	131,608.00	0.00	131,608.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
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%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(58,663.00)	(58,663.00)	0.00	(43,756.00)	14,907.00	-25.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(58,663.00)	(58,663.00)	0.00	(43,756.00)	14,907.00	-25.4%

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, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(35,880.00)	(35,880.00)	0.00	(97,403.00)	(61,523.00)	171.5%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,434.00	23,434.00	115.00	30,223.00	6,789.00	29.0%
3) Other State Revenue		8300-8599	126,996.00	126,996.00	56,303.36	78,024.00	(48,972.00)	-38.6%
4) Other Local Revenue		8600-8799	11,220.00	11,220.00	1,760.00	5,990.00	(5,230.00)	-46.6%
5) TOTAL, REVENUES			161,650.00	161,650.00	58,178.36	114,237.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	60,215.00	60,215.00	12,424.26	45,555.00	14,660.00	24.3%
2) Classified Salaries		2000-2999	25,992.00	25,992.00	6,020.92	26,314.00	(322.00)	-1.2%
3) Employee Benefits		3000-3999	58,215.00	58,215.00	7,474.92	41,018.00	17,197.00	29.5%
4) Books and Supplies		4000-4999	9,776.00	9,776.00	3,069.22	13,345.00	(3,569.00)	-36.5%
5) Services and Other Operating Expenditures		5000-5999	30,546.00	30,546.00	6,574.63	73,928.00	(43,382.00)	-142.0%
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	32,161.00	32,161.00	0.00	32,161.00	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			216,905.00	216,905.00	35,563.95	232,321.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,255.00)	(55,255.00)	22,614.41	(118,084.00)		
D. OTHER FINANCING SOURCES/USES								
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	58,663.00	58,663.00	0.00	43,756.00	(14,907.00)	-25.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			58,663.00	58,663.00	0.00	43,756.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,408.00	3,408.00	22,614.41	(74,328.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	186,493.38	186,493.00		186,493.00	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)			186,493.38	186,493.00		186,493.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,493.38	186,493.00		186,493.00		
2) Ending Balance, June 30 (E + F1e)			189,901.38	189,901.00		112,165.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	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)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	189,901.38	189,901.00		112,165.00		
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	0.00	0.00		0.00		
LCFF SOURCES								
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%

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)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,711.00	2,711.00	0.00	2,710.00	(1.00)	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	45.00	45.00	New
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	0.00	0.00	0.00	0.00	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	932.00	932.00	115.00	460.00	(472.00)	-50.6%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	19,791.00	19,791.00	0.00	27,008.00	7,217.00	36.5%
TOTAL, FEDERAL REVENUE			23,434.00	23,434.00	115.00	30,223.00	6,789.00	29.0%
OTHER STATE REVENUE								
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	432.00	432.00	24.36	648.00	216.00	50.0%
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%

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	0.00	0.00	0.00	0.00	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	0.00	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	126,564.00	126,564.00	56,279.00	77,376.00	(49,188.00)	-38.9%
TOTAL, OTHER STATE REVENUE			126,996.00	126,996.00	56,303.36	78,024.00	(48,972.00)	-38.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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	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%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
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		

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	6,050.00	6,050.00	312.00	312.00	(5,738.00)	-94.8%
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	5,170.00	5,170.00	1,448.00	5,678.00	508.00	9.8%
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%
TOTAL, OTHER LOCAL REVENUE			11,220.00	11,220.00	1,760.00	5,990.00	(5,230.00)	-46.6%
TOTAL, REVENUES			161,650.00	161,650.00	58,178.36	114,237.00	(47,413.00)	-29.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	60,215.00	60,215.00	12,424.26	45,555.00	14,660.00	24.3%
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			60,215.00	60,215.00	12,424.26	45,555.00	14,660.00	24.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	20,695.00	20,695.00	6,020.92	26,314.00	(5,619.00)	-27.2%
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	5,297.00	5,297.00	0.00	0.00	5,297.00	100.0%
TOTAL, CLASSIFIED SALARIES			25,992.00	25,992.00	6,020.92	26,314.00	(322.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,118.00	18,118.00	1,773.64	17,288.00	830.00	4.6%
PERS		3201-3202	3,677.00	3,677.00	1,523.25	4,681.00	(1,004.00)	-27.3%
OASDI/Medicare/Alternative		3301-3302	2,862.00	2,862.00	927.55	3,294.00	(432.00)	-15.1%
Health and Welfare Benefits		3401-3402	31,135.00	31,135.00	2,798.48	13,993.00	17,142.00	55.1%
Unemployment Insurance		3501-3502	44.00	44.00	9.21	37.00	7.00	15.9%
Workers' Compensation		3601-3602	2,379.00	2,379.00	442.79	1,725.00	654.00	27.5%
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%

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			58,215.00	58,215.00	7,474.92	41,018.00	17,197.00	29.5%
BOOKS AND SUPPLIES								
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	9,776.00	9,776.00	3,069.22	13,345.00	(3,569.00)	-36.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,776.00	9,776.00	3,069.22	13,345.00	(3,569.00)	-36.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	437.00	437.00	0.00	327.00	110.00	25.2%
Travel and Conferences		5200	265.00	265.00	519.25	1,460.00	(1,195.00)	-450.9%
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	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	5,312.00	5,312.00	0.00	4,899.00	413.00	7.8%
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	24,532.00	24,532.00	6,055.38	67,242.00	(42,710.00)	-174.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,546.00	30,546.00	6,574.63	73,928.00	(43,382.00)	-142.0%
CAPITAL OUTLAY								
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	32,161.00	32,161.00	0.00	32,161.00	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								

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	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)			32,161.00	32,161.00	0.00	32,161.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
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			216,905.00	216,905.00	35,563.95	232,321.00	(15,416.00)	-7.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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		
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
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)
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%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	58,663.00	58,663.00	0.00	43,756.00	(14,907.00)	-25.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			58,663.00	58,663.00	0.00	43,756.00	(14,907.00)	-25.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			58,663.00	58,663.00	0.00	43,756.00	14,907.00	25.4%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	295,037.00	295,037.00	149,147.00	295,293.00	256.00	0.1%
2) Federal Revenue		8100-8299	23,434.00	23,434.00	115.00	30,223.00	6,789.00	29.0%
3) Other State Revenue		8300-8599	128,296.00	128,296.00	56,307.74	79,787.00	(48,509.00)	-37.8%
4) Other Local Revenue		8600-8799	23,950.00	23,950.00	3,941.08	19,300.00	(4,650.00)	-19.4%
5) TOTAL, REVENUES			470,717.00	470,717.00	209,510.82	424,603.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	135,874.00	135,874.00	48,568.18	183,301.00	(47,427.00)	-34.9%
2) Classified Salaries		2000-2999	64,723.00	64,723.00	14,400.12	63,960.00	763.00	1.2%
3) Employee Benefits		3000-3999	114,303.00	114,303.00	23,751.73	118,417.00	(4,114.00)	-3.6%
4) Books and Supplies		4000-4999	40,682.00	40,682.00	14,563.17	59,160.00	(18,478.00)	-45.4%
5) Services and Other Operating Expenditures		5000-5999	124,385.00	124,385.00	63,309.32	178,876.00	(54,491.00)	-43.8%
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	32,161.00	32,161.00	0.00	32,161.00	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			512,128.00	512,128.00	164,592.52	635,875.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,411.00)	(41,411.00)	44,918.30	(211,272.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	154,391.00	154,391.00	0.00	77,961.00	(76,430.00)	-49.5%
b) Transfers Out		7600-7629	131,608.00	131,608.00	0.00	131,608.00	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			22,783.00	22,783.00	0.00	(53,647.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,628.00)	(18,628.00)	44,918.30	(264,919.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	631,700.11	631,698.00		631,698.00	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)			631,700.11	631,698.00		631,698.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			631,700.11	631,698.00		631,698.00		
2) Ending Balance, June 30 (E + F1e)			613,072.11	613,070.00		366,779.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,250.00	2,250.00		2,250.00		
Stores		9712	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)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	189,901.38	189,901.00		112,165.00		
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	303,045.00	303,045.00		252,364.00		
Donations	0000	9780	*200.00*					
Fund Raising	0000	9780	*121.00*					
Block Grant	0000	9780	*3,167.00*					
Pupil Transportation	0000	9780	*131,608.00*					
Instructional Materials	0000	9780	*20,000.00*					
Professional Development	0000	9780	*9,689.00*					
School & Library Improvement	0000	9780	*3,494.00*					
Technology	0000	9780	*20,000.00*					
Deferred Maintenance	0000	9780	*108,655.00*					
State Lottery Revenue	1100	9780	*6,111.00*					
Donations	0000	9780		*200.00*				
Fund Raising	0000	9780		*121.00*				
Block Grant	0000	9780		*3,167.00*				
Pupil Transportation	0000	9780		*131,608.00*				
Instructional Materials	0000	9780		*20,000.00*				
Professional Development	0000	9780		*9,689.00*				
School & Library Improvement	0000	9780		*3,494.00*				
Technology	0000	9780		*20,000.00*				
Deferred Maintenance	0000	9780		*108,655.00*				
State Lottery Revenue	1100	9780		*6,111.00*				
Fund Raising	0000	9780				*121.00*		
Pupil Transportation	0000	9780				*131,608.00*		
Technology	0000	9780				*10,000.00*		
Deferred Maintenance	0000	9780				*109,161.00*		
State Lottery Revenue	1100	9780				*1,474.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	117,875.73	117,874.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	239,562.00	239,562.00	145,212.00	239,416.00	(146.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	18,159.00	18,159.00	3,935.00	17,610.00	(549.00)	-3.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	271.00	271.00	0.00	274.00	3.00	1.1%
Timber Yield Tax		8022	1,477.00	1,477.00	0.00	1,547.00	70.00	4.7%
Other Subventions/In-Lieu Taxes		8029	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)
County & District Taxes								
Secured Roll Taxes		8041	32,210.00	32,210.00	0.00	32,911.00	701.00	2.2%
Unsecured Roll Taxes		8042	1,291.00	1,291.00	0.00	1,296.00	5.00	0.4%
Prior Years' Taxes		8043	13.00	13.00	0.00	16.00	3.00	23.1%
Supplemental Taxes		8044	707.00	707.00	0.00	576.00	(131.00)	-18.5%
Education Revenue Augmentation Fund (ERAF)		8045	1,347.00	1,347.00	0.00	1,647.00	300.00	22.3%
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			295,037.00	295,037.00	149,147.00	295,293.00	256.00	0.1%
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			295,037.00	295,037.00	149,147.00	295,293.00	256.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,711.00	2,711.00	0.00	2,710.00	(1.00)	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	45.00	45.00	New
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	0.00	0.00	0.00	0.00	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	932.00	932.00	115.00	460.00	(472.00)	-50.6%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	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)
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	19,791.00	19,791.00	0.00	27,008.00	7,217.00	36.5%
TOTAL, FEDERAL REVENUE			23,434.00	23,434.00	115.00	30,223.00	6,789.00	29.0%
OTHER STATE REVENUE								
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	215.00	215.00	0.00	147.00	(68.00)	-31.6%
Lottery - Unrestricted and Instructional Materials		8560	1,494.00	1,494.00	28.74	2,241.00	747.00	50.0%
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%
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	0.00	0.00	0.00	0.00	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	0.00	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	126,587.00	126,587.00	56,279.00	77,399.00	(49,188.00)	-38.9%
TOTAL, OTHER STATE REVENUE			128,296.00	128,296.00	56,307.74	79,787.00	(48,509.00)	-37.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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)
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%
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	5,400.00	5,400.00	1,800.00	5,400.00	0.00	0.0%
Interest		8660	4,400.00	4,400.00	0.00	4,400.00	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	500.00	500.00	311.71	1,500.00	1,000.00	200.0%
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	0.00	0.0%
All Other Local Revenue		8699	8,480.00	8,480.00	381.37	2,322.00	(6,158.00)	-72.6%
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	5,170.00	5,170.00	1,448.00	5,678.00	508.00	9.8%
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%
TOTAL, OTHER LOCAL REVENUE			23,950.00	23,950.00	3,941.08	19,300.00	(4,650.00)	-19.4%
TOTAL, REVENUES			470,717.00	470,717.00	209,510.82	424,603.00	(46,114.00)	-9.8%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	89,374.00	89,374.00	31,901.50	133,301.00	(43,927.00)	-49.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	46,500.00	46,500.00	16,666.68	50,000.00	(3,500.00)	-7.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			135,874.00	135,874.00	48,568.18	183,301.00	(47,427.00)	-34.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	20,695.00	20,695.00	6,020.92	26,314.00	(5,619.00)	-27.2%
Classified Support Salaries		2200	27,884.00	27,884.00	6,993.87	26,794.00	1,090.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,847.00	10,847.00	1,385.33	10,852.00	(5.00)	0.0%
Other Classified Salaries		2900	5,297.00	5,297.00	0.00	0.00	5,297.00	100.0%
TOTAL, CLASSIFIED SALARIES			64,723.00	64,723.00	14,400.12	63,960.00	763.00	1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	29,197.00	29,197.00	4,311.13	29,573.00	(376.00)	-1.3%
PERS		3201-3202	8,414.00	8,414.00	7,312.42	21,939.00	(13,525.00)	-160.7%
OASDI/Medicare/Alternative		3301-3302	6,923.00	6,923.00	3,001.21	11,173.00	(4,250.00)	-61.4%
Health and Welfare Benefits		3401-3402	64,133.00	64,133.00	7,567.60	49,623.00	14,510.00	22.6%
Unemployment Insurance		3501-3502	101.00	101.00	31.85	125.00	(24.00)	-23.8%
Workers' Compensation		3601-3602	5,535.00	5,535.00	1,527.52	5,984.00	(449.00)	-8.1%
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			114,303.00	114,303.00	23,751.73	118,417.00	(4,114.00)	-3.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,300.00	1,300.00	0.00	0.00	1,300.00	100.0%
Books and Other Reference Materials		4200	900.00	900.00	0.00	0.00	900.00	100.0%
Materials and Supplies		4300	33,482.00	33,482.00	12,012.22	46,660.00	(13,178.00)	-39.4%
Noncapitalized Equipment		4400	0.00	0.00	983.23	7,500.00	(7,500.00)	New
Food		4700	5,000.00	5,000.00	1,567.72	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			40,682.00	40,682.00	14,563.17	59,160.00	(18,478.00)	-45.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	437.00	437.00	0.00	327.00	110.00	25.2%
Travel and Conferences		5200	5,605.00	5,605.00	7,292.17	13,960.00	(8,355.00)	-149.1%
Dues and Memberships		5300	769.00	769.00	3,254.00	3,500.00	(2,731.00)	-355.1%
Insurance		5400-5450	3,920.00	3,920.00	3,964.00	4,550.00	(630.00)	-16.1%
Operations and Housekeeping Services		5500	8,367.00	8,367.00	887.78	8,367.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,880.00	2,880.00	238.60	3,080.00	(200.00)	-6.9%
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	96,487.00	96,487.00	47,405.25	139,172.00	(42,685.00)	-44.2%

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)
Communications		5900	5,920.00	5,920.00	267.52	5,920.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			124,385.00	124,385.00	63,309.32	178,876.00	(54,491.00)	-43.8%
CAPITAL OUTLAY								
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	32,161.00	32,161.00	0.00	32,161.00	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%
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	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)			32,161.00	32,161.00	0.00	32,161.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

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 Indirect Costs		7310	0.00	0.00	0.00	0.00		
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			512,128.00	512,128.00	164,592.52	635,875.00	(123,747.00)	-24.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	154,391.00	154,391.00	0.00	77,961.00	(76,430.00)	-49.5%
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			154,391.00	154,391.00	0.00	77,961.00	(76,430.00)	-49.5%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	131,608.00	131,608.00	0.00	131,608.00	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			131,608.00	131,608.00	0.00	131,608.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
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%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			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)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			22,783.00	22,783.00	0.00	(53,647.00)	76,430.00	335.5%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	58,027.00
6300	Lottery: Instructional Materials	2,849.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	977.00
7399	LCFF Equity Multiplier	50,000.00
9010	Other Restricted Local	312.00
Total, Restricted Balance		112,165.00

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)
A. REVENUES								
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	1,900.00	1,900.00	0.00	1,900.00	0.00	0.0%
5) TOTAL, REVENUES			1,900.00	1,900.00	0.00	1,900.00		
B. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,900.00	1,900.00	0.00	1,900.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	131,608.00	131,608.00	0.00	131,608.00	0.00	0.0%
b) Transfers Out		7600-7629	154,391.00	154,391.00	0.00	77,961.00	76,430.00	49.5%
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			(22,783.00)	(22,783.00)	0.00	53,647.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,883.00)	(20,883.00)	0.00	55,547.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	248,396.46	248,396.00		248,396.00	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)			248,396.46	248,396.00		248,396.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			248,396.46	248,396.00		248,396.00		
2) Ending Balance, June 30 (E + F1e)			227,513.46	227,513.00		303,943.00		
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	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		

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	272,036.00	272,036.00		303,943.00		
Unassigned/Unappropriated Amount		9790	(44,522.54)	(44,523.00)		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,900.00	1,900.00	0.00	1,900.00	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%
TOTAL, OTHER LOCAL REVENUE			1,900.00	1,900.00	0.00	1,900.00	0.00	0.0%
TOTAL, REVENUES			1,900.00	1,900.00	0.00	1,900.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	131,608.00	131,608.00	0.00	131,608.00	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			131,608.00	131,608.00	0.00	131,608.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	154,391.00	154,391.00	0.00	77,961.00	76,430.00	49.5%
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			154,391.00	154,391.00	0.00	77,961.00	76,430.00	49.5%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
USES								
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%
CONTRIBUTIONS								
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)			(22,783.00)	(22,783.00)	0.00	53,647.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		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)
A. REVENUES								
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	2,400.00	2,400.00	0.00	2,400.00	0.00	0.0%
5) TOTAL, REVENUES			2,400.00	2,400.00	0.00	2,400.00		
B. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,400.00	2,400.00	0.00	2,400.00		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,400.00	2,400.00	0.00	2,400.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	212,790.44	212,790.00		212,790.00	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)			212,790.44	212,790.00		212,790.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			212,790.44	212,790.00		212,790.00		
2) Ending Balance, June 30 (E + F1e)			215,190.44	215,190.00		215,190.00		
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	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	215,978.00	215,978.00		215,190.00		

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)
Capital Outlay	0000	9780		*215,978.00*				
Capital Outlay	0000	9780	*215,978.00*					
Capital Outlay	0000	9780				*215,190.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(787.56)	(788.00)		0.00		
FEDERAL REVENUE								
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%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	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%
OTHER LOCAL REVENUE								
Other Local Revenue								
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,400.00	2,400.00	0.00	2,400.00	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%
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			2,400.00	2,400.00	0.00	2,400.00	0.00	0.0%
TOTAL, REVENUES			2,400.00	2,400.00	0.00	2,400.00		
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
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%
BOOKS AND SUPPLIES								
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%

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, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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%
CAPITAL OUTLAY								
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	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%
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		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		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%
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%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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%
USES								
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%
CONTRIBUTIONS								
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 Projected Totals
Total, Restricted Balance		0.00

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT 12/9/2024
ALL FUNDS
FIRST INTERIM WORKING BUDGET
FISCAL YEAR 2024-25

	General Fund/TRANs Unrestricted	General Fund/TRANs Restricted	General Fund/TRANs Total	-------- SPECIAL REVENUE FUNDS -------- Cafeteria Fund	Special Reserves	Bond Construction	----------- OTHER FUND TYPES ---------- County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	Total All Funds
A. REVENUES											
Local Control Funding Formula	$ 295,293	$	$ 295,293	$	$	$	$	$	$	$	$ 295,293
Federal Sources		30,223	30,223								30,223
Other State Sources	1,763	78,024	79,787								79,787
Other Local Sources	13,310	5,990	19,300		1,900			2,400			23,600
Total Revenue	310,366	114,237	424,603		1,900			2,400			428,903
B. EXPENDITURES											
Certificated Salaries	137,746	45,555	183,301								183,301
Classified Salaries	37,646	26,314	63,960								63,960
Employee Benefits	77,399	41,018	118,417								118,417
Supplies	45,815	13,345	59,160								59,160
Services & Other Operating	104,948	73,928	178,876								178,876
Capital Outlay											
Other Outgo		32,161	32,161								32,161
Support Costs											
Total Expenditures	403,554	232,321	635,875								635,875
C. EXCESS REVENUES (EXPENDITURES)	(93,188)	(118,084)	(211,272)		1,900			2,400			(206,972)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In	77,961		77,961		131,608						209,569
Interfund Transfers Out	(131,608)		(131,608)		(77,961)						(209,569)
Other Sources											
Other Uses											
Contributions	(43,756)	43,756									
Total Other Sources (Uses)	(97,403)	43,756	(53,647)		53,647						
E. FUND BALANCE INCREASE (DECREASE)	(190,591)	(74,328)	(264,919)		55,547			2,400			(206,972)
F. ADJUSTED BEGINNING BALANCE	445,205	186,493	631,698		248,396			212,790			1,092,884
G. ENDING BALANCE	$ 254,614	$ 112,165	$ 366,779	$	$ 303,943	$	$	$ 215,190	$	$	$ 885,912

Total General Fund Expenditures, Transfers out and Uses	*$767,483*
Recommended Minimum Reserve Calculation at 5%:	**$87,000**
Budgeted Reserve Level:	*39.60%*

District Reserve of 39.6% includes:

General Fund Designated for Economic Uncertainty:	
Special Reserve Fund Ending Balance:	$ 303,943
TOTAL:	$ 303,943

MULTI-YEAR BUDGET PROJECTION

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT											12/9/2024
ALL FUNDS	General	General	General	-------- SPECIAL REVENUE FUNDS --------			----------- OTHER FUND TYPES ----------				
FIRST INTERIM MULTI-YEAR PROJECTION	Fund/TRANs	Fund/TRANs	Fund/TRANs	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	Total
FISCAL YEAR 2025-26	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	All Funds
A. REVENUES											
Local Control Funding Formula	$ 295,315	$	$ 295,315	$	$	$	$	$	$	$	$ 295,315
Federal Sources		30,223	30,223								30,223
Other State Sources	1,763	72,537	74,300								74,300
Other Local Sources	13,310	5,678	18,988		1,900			2,400			23,288
Total Revenue	310,388	108,438	418,826		1,900			2,400			423,126
B. EXPENDITURES											
Certificated Salaries	143,212	41,069	184,281								184,281
Classified Salaries	42,222	22,928	65,150								65,150
Employee Benefits	81,837	40,840	122,677								122,677
Supplies	30,648	10,647	41,295								41,295
Services & Other Operating	98,129	19,857	117,986								117,986
Capital Outlay											
Other Outgo		32,161	32,161								32,161
Support Costs											
Total Expenditures	396,048	167,502	563,550								563,550
C. EXCESS REVENUES (EXPENDITURES)	(85,660)	(59,064)	(144,724)		1,900			2,400			(140,424)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In	235,419		235,419		131,608						367,027
Interfund Transfers Out	(131,608)		(131,608)		(235,419)						(367,027)
Other Sources											
Other Uses											
Contributions	(43,756)	43,756									
Total Other Sources (Uses)	60,055	43,756	103,811		(103,811)						
E. FUND BALANCE INCREASE (DECREASE)	(25,605)	(15,308)	(40,913)		(101,911)			2,400			(140,424)
F. ADJUSTED BEGINNING BALANCE	254,614	112,165	366,779		303,943			215,190			885,912
G. ENDING BALANCE	$ 229,009	$ 96,857	$ 325,866	$	$ 202,032	$	$	$ 217,590	$	$	$ 745,488

District Reserve of 29.06% includes:

Total General Fund Expenditures, Transfers out and Uses	*$695,158*	*General Fund Designated for Economic Uncertainty:*	
Recommended Minimum Reserve Calculation at 5%:	**$87,000**	*Special Reserve Fund Ending Balance:*	$ 202,032
Budgeted Reserve Level:	*29.06%*	TOTAL:	$ 202,032

MULTI-YEAR BUDGET PROJECTION

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT											12/9/2024
ALL FUNDS	General	General	General	-------- SPECIAL REVENUE FUNDS --------			----------- OTHER FUND TYPES ----------				
FIRST INTERIM MULTI-YEAR PROJECTION	Fund/TRANs	Fund/TRANs	Fund/TRANs	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	Total
FISCAL YEAR 2026-27	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	All Funds
A. REVENUES											
Local Control Funding Formula	$ 299,181	$	$ 299,181	$	$	$	$	$	$	$	$ 299,181
Federal Sources		30,223	30,223								30,223
Other State Sources	1,763	62,369	64,132								64,132
Other Local Sources	13,310	5,678	18,988		1,900			2,400			23,288
Total Revenue	314,254	98,270	412,524		1,900			2,400			416,824
B. EXPENDITURES											
Certificated Salaries	148,839	36,257	185,096								185,096
Classified Salaries	42,971	23,376	66,347								66,347
Employee Benefits	89,948	36,475	126,423								126,423
Supplies	30,648	10,647	41,295								41,295
Services & Other Operating	99,468	19,376	118,844								118,844
Capital Outlay											
Other Outgo		32,161	32,161								32,161
Support Costs											
Total Expenditures	411,874	158,292	570,166								570,166
C. EXCESS REVENUES (EXPENDITURES)	(97,620)	(60,022)	(157,642)		1,900			2,400			(153,342)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In	247,379		247,379		131,608						378,987
Interfund Transfers Out	(131,608)		(131,608)		(247,379)						(378,987)
Other Sources											
Other Uses											
Contributions	(43,756)	43,756									
Total Other Sources (Uses)	72,015	43,756	115,771		(115,771)						
E. FUND BALANCE INCREASE (DECREASE)	(25,605)	(16,266)	(41,871)		(113,871)			2,400			(153,342)
F. ADJUSTED BEGINNING BALANCE	229,009	96,857	325,866		202,032			217,590			745,488
G. ENDING BALANCE	$ 203,404	$ 80,591	$ 283,995	$	$ 88,161	$	$	$ 219,990	$	$	$ 592,146

		District Reserve of 12.56% includes:	
Total General Fund Expenditures, Transfers out and Uses	*$701,774*	*General Fund Designated for Economic Uncertainty:*	
Recommended Minimum Reserve Calculation at 5%:	**$87,000**	*Special Reserve Fund Ending Balance:*	$ 88,161
Budgeted Reserve Level:	*12.56%*	TOTAL:	$ 88,161

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT 12/06/24
SUPPLEMENT: FIRST INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS
Beginning Cash balance as of October 31, 2024

	November	December	January	February	March	April	May	June	Receivable
Cash as of Oct 31	931,707	892,536	833,088	832,690	833,598	786,795	754,128	719,155	
LCFF Revenues	0	4,558	32,966	17,153	20,573	16,015	16,015	38,867	0
Federal Revenues	0	86	0	13,515	86	0	11	6,861	9,548
State Revenues	22	0	82	18	18	755	18	21,445	1,121
Local Revenues	(2,299)	(2,299)	435	(789)	(789)	(789)	1,311	20,903	1,575
Sources	0	0	0	0	0	0	0	0	
P/Y Recbl	0	0	8,473	0	0	0	0	0	
1000	15,367	16,493	15,931	14,939	15,377	18,147	17,973	20,506	
2000	5,216	4,314	5,595	4,631	6,392	7,154	7,220	9,039	
3000	2,771	7,758	8,463	9,094	8,294	9,299	8,412	40,575	
4000	5,149	2,785	4,026	42	5,698	8,221	9,106	9,569	
5000	8,391	30,444	8,339	283	30,930	5,827	8,040	23,312	
6000	0	0	0	0	0	0	0	0	
7000	0	0	0	0	0	0	0	32,161	
Uses	0	0	0	0	0	0	0	0	
TF in	0	0	0	0	0	0	0	0	
TF out	0	0	0	0	0	0	0	0	
TRANs Note Payable	0	0	0	0	0	0	0	0	
Payables	0	0	0	0	0	0	1,578	0	
Deferred Expense	0								
Prepaid Expense								0	
Cash Balance	**892,536**	**833,088**	**832,690**	**833,598**	**786,795**	**754,128**	**719,155**	**672,068**	

Total Receivables (including deferred appropriations if any) $12,244
Final Projected Cash Balance General Fund, TRANs, Reserve: **$672,068**

MAPLE CREEK ELEMENTARY SCHOOL
December 13, 2024
BOARD OF TRUSTEES MEETING

6.0 Items for Discussion

6.1 Superintendent's Report

A brief presentation about the current status at Maple Creek Elementary from the Superintendent.

6.2 Staff Report

A brief presentation about the current happenings at Maple Creek Elementary from the Staff.