

Maple Creek Elementary School District Board of Trustees

December 8th, 2023 9:30 AM
15933 Maple Creek Road - Korb, CA 95550

Link to Live Stream:

<https://humboldtcoe.zoom.us/j/94137423979>

Regular Meeting Agenda

1.0 CALL TO ORDER

2.0 ADJUSTMENT OF THE AGENDA

3.0 PUBLIC COMMENTS

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

4.0 CONSENT AGENDA

The Board is asked to receive/approve these routine items.

- 4.1 Approve Minutes of the November 10, 2023 Regular Board Meeting
- 4.2 Review Warrants - November 2023
- 4.3 Review Payroll - November 2023

5.0 ACTION ITEMS

The Board is asked to receive/discuss/take action on the following items.

- 5.1 Approve/Disapprove the 2023-2024 First Interim Financial Report
- 5.2 Authorization of Interim Superintendent as a signer on Maple Creek Elementary School District Checking Account
- 5.3 Annual Organizational Meeting
 - 5.3.1 Appointment of Board Officers
 - 5.3.2 Establishment of Regular Meeting Dates and Time

6.0 INFORMATION/DISCUSSION/ACTION ITEMS

The Board is asked to receive/discuss; however, the Board may decide to take action at their discretion.

- 6.1 Sample MOU between HCOE and Yulin County Taiwan
- 6.2 Update on Plans for School Garden
- 6.3 Superintendent's Report

7.0 BOARD MEMBER ANNOUNCEMENTS/COMMENTS/REPORTS

8.0 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. Korb, 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
DECEMBER 8, 2023
BOARD OF TRUSTEES MEETING**

4.0 CONSENT AGENDA

4.1 Attachment - Minutes from November 10th, 2023 Board Meeting

4.2 Attachment -November 2023 Warrants

4.3 Attachment - November 2023 Payroll

Unofficial until approved

Maple Creek Elementary School District Board of Trustees

November 10th, 2023 9:30 AM
15933 Maple Creek Road - Korb, CA 95550

Link to Live Stream:

<https://humboldtcoe.zoom.us/j/94137423979>

Regular Meeting Agenda

1.0 CALL TO ORDER

President Zarcufsky called the regular meeting of the Maple Creek Elementary School District Board of Trustees to order at 9:45 AM with a quorum present.

PRESENT: Rama Zarcufsky, Laura Borusas and Jill Giordano
ABSENT: None
STAFF PRESENT: Colby Smart, Mendie Ballester, Jacklyn Johnson

2.0 ADJUSTMENT OF THE AGENDA

There were no adjustments to the agenda.

3.0 PUBLIC COMMENTS

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

4.0 CONSENT AGENDA

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

Action was taken on the following consent items:

- 4.1 Approve Minutes of the October 13, 2023 Regular Board Meeting
- 4.2 Review Warrants - October 2023
- 4.3 Review Payroll - October 2023

5.0 ACTION ITEMS

The Board is asked to receive/discuss/take action on the following items.

- 5.1 Set Date for Annual Organizational Meeting

It was moved/seconded by Zarcufsky / Borusas to set the date of the Maple Creek School District Annual Organizational Meeting for Friday, December 8, 2023. Ayes 3, noes 0, absent 0, abstain 0. Motion carried.

6.0 INFORMATION/DISCUSSION/ACTION ITEMS

The Board is asked to receive/discuss; however, the Board may decide to take action at their discretion.

6.1 Discussion Regarding Draft Lapsation Resolution for 2024-2025 School Year

Smart presented the draft waiver for informational purposes and reviewed the process of the School Advisory Council (SAC). He reported that in November the Maple Creek SAC unanimously approved applying for the waiver. Colby presented the draft waiver showing adjusted dates and enrollment projections.

6.2 Review the Proposed Regular Meeting Dates and Times for 2024-25

Smart presented the proposed calendar of regular meeting dates and times for the 2024-2025 school year for review.

6.3 Discussion Regarding Outdoor Education

Smart reported that a presentation on outdoor education based curriculum will occur at an upcoming board meeting. A discussion ensued regarding the logistics of building the garden and greenhouse and the subsequent maintenance of the outdoor education spaces.

6.4 Superintendent's Report

Smart reported on the following items:

- Trunk or treat event was well attended and very successful. Maple Creek students took ownership of the event and were very involved in the preparations.
- Students went on a field trip to the gem and mineral show and then attended lunch with Smart and Ballester at the Ingomar Club.
- Interdistrict Transfer process and open enrollment period
- Projected enrollment for upcoming school year
- Interest in creating an Memorandum of Understanding (MOU) between Maple Creek and an elementary school in Taiwan. Smart described the Teddy Bear and Padlet projects currently taking place.

7.0 **BOARD MEMBER ANNOUNCEMENTS/COMMENTS/REPORTS**

There were no Board announcements.

8.0 **ADJOURNMENT**

President Zarcufsky adjourned the meeting at 10:07 AM.

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. Korb, 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.

Checks Dated 11/01/2023 through 11/30/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000221118	11/02/2023	Johnson, Jacklyn D	01-4210 BOOKS		35.69	35.69
3000221119	11/02/2023	Revolving Cash Fund	01-5801 fieldtrip		140.00	140.00
3000222234	11/16/2023	Johnson, Jacklyn D	01-4310 ELOP-MATERIAL/SUPPLIES		286.22	286.22
3000222235	11/16/2023	VALLEY PACIFIC PETROLEUM	01-4364 FUEL		531.32	531.32
3000222854	11/20/2023	AT&T	01-5909 ULTILITIES		83.80	83.80
3000222855	11/20/2023	Johnson, Jacklyn D	01-4310 MATERIAL/SUPPLIES		124.20	124.20
3000222856	11/20/2023	Muzelaar, Zoe T	01-4310 ELOP-FOOD		95.57	95.57
			ELOP-SUPPLIES		41.00	41.00
			FIRST 5 FOOD/SUPPLIES		185.25	185.25
			MATERIAL/SUPPLIES		27.95	27.95
			01-4364 FUEL		90.00	90.00
			01-4710 SCHOOL LUNCHES		645.23	645.23
			01-5560 DUMP RUN		19.60	1,104.60
			01-5520 ULTILITIES		140.51	140.51
			01-5801 FIELDTRIP		16.95	16.95
			01-5619 E-RATE CONSULTING		125.00	125.00
					10	2,588.29

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	10	2,588.29
	Total Number of Checks	10	2,588.29
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		2,588.29

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.



EARNINGS by Earnings Code	Income	Adjustments
Regular	11,757.10	
TOTAL	11,757.10	

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	582.99		582.99	11,486.37
State Withholding	171.67		171.67	11,486.37
Social Security	219.76	219.76	439.52	3,544.50
Medicare	170.48	170.48	340.96	11,757.10
SUI	5.88	5.88	5.88	11,757.10
Workers' Comp	308.93	308.93	308.93	11,757.10
SUBTOTAL	1,144.90	705.05	1,849.95	

EARNINGS by Group	Income	Adjustments
Base Pay	7,126.00	
Extra Duty	4,606.10	
Stipends	25.00	
TOTAL	11,757.10	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
STRS / 60	270.73	504.48	775.21	2,641.24
SUBTOTAL	270.73	504.48	775.21	

EARNINGS	Person Type	Female Employees
Certificated	2	1
Classified	1	1
TOTAL	3	2

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Summer Savings	819.26	.00	819.26	4,915.53
SUBTOTAL	819.26	.00	819.26	
TOTALS	2,234.89	1,209.53	3,444.42	

Vendor Summary for Pay Date 11/30/2023

Cancel/Reissue for Process Date 11/30/2023

Vendor Checks
Vendor Liabilities

Reissued
Cancel Checks
Void ACH

BALANCING DATA	Net Pay
Gross Earnings	11,757.10
District Liability	1,209.53
TOTAL	12,966.63

NET	Count
Direct Deposits	3
Checks	3
Partial Net ACH	
Negative Net	
Check Holds	
Zero Net	
TOTAL	3

	9,522.21	2,234.89	1,209.53	12,966.63
Net Pay	9,522.21	2,234.89	1,209.53	12,966.63
Deductions		2,234.89		
Contributions			1,209.53	

Pay Date 11/30/2023

Johnson, Jacklyn D (000005) 5194

Check Msg

Pay Date	Pay Cycle	Check Location	FTE	Retire Plan	Federal	State	ACH # (D)	Net Pay	Status	Calculated
11/30/23	10/#3	D100 - Maple Creek Elementary SD	0.80000		S 0	M 0:0		4,096.27	Open	11/15/2023 3:04:03PM
SINGLE STRSO (Non-Member or Retiree(R)) is primary, no secondary										

Effective	Source	Earnings Description	Adjustment	Pay Rate	Units	Earnings Retire Plan	Assn/Work	CC	Ret Earn	Pay Rate PC
07/01/23	Assign	(Pos#3-4(0)) SPECIAL PROJECTS TEA		5,798.00		3,478.80 STRSO(2)	61	0	3,478.80	5,798.00 3
07/01/23	Assign	100.00 % (001559) 01-0001-0-1110-1000-1105-000-0000		5,798.00		1,159.60 STRSO(2)	61	0	1,159.60	5,798.00 3
07/01/23	Assign	(Pos#3-3(0)) SPEED SUPPORT		5,798.00						
11/30/23	Adjust	100.00 % (000734) 01-6500-0-5760-1120-1104-000-0000			19.00	864.69 STRSO(2)	61	0	864.69	45.51 4
11/30/23	Adjust	(XTRA HR) Additional Earnings			1.50	68.27 STRSO(2)	61	0	68.27	45.51 4
11/30/23	Adjust	100.00 % (000086) 01-0000-0-1110-1000-1150-000-0000								
11/30/23	Adjust	(XTRA HR) Additional Earnings								
11/30/23	Adjust	100.00 % (001724) 01-2600-0-8500-5000-1150-000-0000								
Total					20.50	5,571.36				

Effective	Deduction/Contribution	Vendor	Subject Gross	Deduction	Subject Gross	Contribution CC	Retire Plan
11/30/23	(FIT) Federal Withholding	(999999/002) Maple Creek ESD Payroll - FIT	5,571.36	480.36	5,571.36	80.78	
11/30/23	(MEDICARE) Medicare	(999999/005) Maple Creek ESD Payroll	5,571.36	80.78	5,571.36	80.78	
11/30/23	(SIT) State Withholding	(999999/003) Maple Creek ESD Payroll - SIT	5,571.36	94.69	5,571.36		
11/30/23	(SMRARR) Summer Savings	(999999/012) Maple Creek ESD Payroll - DNF	4,915.53	819.26	5,571.36	2.79	
11/30/23	(SUI) SUI	(999999/009) Maple Creek ESD Payroll - SUI			5,571.36	146.39	
11/30/23	(WORKCOMP) Workers' Comp	(999999/010) Maple Creek ESD Payroll - W/C			5,571.36	229.96	
Total Deductions, *Reductions, Contributions				1,475.09			

Bank	Account #	TRN #	Direct Deposit Amount
COAST CENTRAL CREDIT UNION	Ending with 4571 (Checking)	321172248	4,096.27

Pay Date	Pay Cycle	Check Location	FTE	Retire Plan	Federal	State	ACH # (D)	Net Pay	Status	Calculated
11/30/23	10/#3	D100 - Maple Creek Elementary SD	0.50000		M 0	S 0:0		2,302.61	Open	11/15/2023 3:04:04PM
DUAL STRSO (Member(Q)) 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
07/01/23	Assign	(Pos#2-4(0)) TEACHER		4,975.20		2,487.60 STRSO(1)	57	1	2,487.60	49,752.00 0
11/30/23	Adjust	100.00 % (001680) 01-6331-0-1110-1000-1100-000-0000			4.00	153.64 STRSO(1)	55	1	153.64	40,330.50 0
11/30/23	Adjust	(XTRA HR) Additional Earnings								
11/30/23	Adjust	100.00 % (000085) 01-0000-0-1110-1000-1140-000-0000								

Selection Grouped by Employee - Sorted by Employee, (Org = 29, CAST (Pay Date AS DATE) = '11/30/2023', Amounts = S, Net Pay Opt = N, Accounts? = Y, Pg Bk? = N)

029 - Maple Creek Elementary School District

Generated for Rene Campbell (RCAMPBELL), Nov 15 2023 3:08PM



Pay Date 11/30/2023

Mutzelbar, Gijs (000013) 8630 - continued

Effective	Deduction/Contribution	Vendor	Subject Gross	Deduction	Subject Gross	Contribution	CC	Retire Plan
11/30/23	(MEDICARE) Medicare	(999999/005) Maple Creek ESD Payroll	2,641.24	38.30	2,641.24	38.30		
11/30/23	(SIT) State Withholding	(999999/003) Maple Creek ESD Payroll - SIT	2,370.51	29.60	2,641.24	504.48		
11/30/23	(STRS) STRS / 60	(999999/008) Maple Creek ESD Payroll - STR	2,641.24	270.73	2,641.24	1.32		
11/30/23	(SUI) SUI	(999999/009) Maple Creek ESD Payroll - SUI	2,641.24	69.40	2,641.24	613.50		
11/30/23	(WORKCOMP) Workers' Comp	(999999/010) Maple Creek ESD Payroll - W/C						
Total Deductions, *Reductions, Contributions				338.63				

Bank: LOS ANGELES POLICE CREDIT UNION
 Account #: Ending with 4984 (Checking)
 TRN #: 322078493
 Direct Deposit Amount: 2,302.61

Mutzelbar, Zoe T (000012) 7022
 Check Msg

Pay Date	Pay Cycle	Check Location	FTE	Retire Plan	Federal	State	ACH # (D)	Net Pay	Status	Calculated	Pay Rate	PC
11/30/23	15/#4	D100 - Maple Creek Elementary SD	0.00000	SINGLE: PERSN (Non-Member or Retiree(N)) is primary, no secondary	M 0	M 0.0		3,123.33	Open	11/15/2023	3,04.05PM	
Effective 11/30/23	Source Addon	Earnings Description (COURIER) Courier	Adjustment	Pay Rate	Units	Earnings	Retire Plan	Assn/Work	CC	Ret Earn	Pay Rate	PC
11/30/23	Adjust	(XTRA HR) Additional Earnings	100.00 % (000167) 01-0000-0-1193-8-100-2213-000-0000	25.00	45.00	855.00	PERSN(2)	400	11	855.00	19.00	4
11/30/23	Adjust	(XTRA HR) Additional Earnings	100.00 % (000167) 01-0000-0-1193-8-100-2213-000-0000	19.00	71.00	1,349.00	PERSN(2)	400	11	1,349.00	19.00	4
11/30/23	Adjust	(XTRA HR) Additional Earnings	100.00 % (001331) 01-0210-0-1194-3600-2230-000-0000	19.00	60.00	1,140.00	PERSN(2)	400	11	1,140.00	19.00	4
11/30/23	Adjust	(XTRA HR) Additional Earnings	100.00 % (001744) 01-0000-0-1110-1000-2150-000-0000	19.00	4.50	85.50	PERSN(2)	400	11	85.50	19.00	4
11/30/23	Adjust	(XTRA HR) Additional Earnings	100.00 % (001487) 01-2600-0-8500-5000-2130-000-0000	18.00	5.00	90.00	PERSN(2)	400	11	90.00	18.00	4
Total											185.50	3,544.50

Effective	Deduction/Contribution	Vendor	Subject Gross	Deduction	Subject Gross	Contribution	CC	Retire Plan
11/30/23	(FIT) Federal Withholding	(999999/002) Maple Creek ESD Payroll - FIT	3,544.50	102.63	3,544.50	51.40		
11/30/23	(MEDICARE) Medicare	(999999/005) Maple Creek ESD Payroll	3,544.50	51.40	3,544.50	219.76		
11/30/23	(OASDI) Social Security	(999999/004) Maple Creek ESD Payroll - OAS	3,544.50	47.38	3,544.50	1.77		
11/30/23	(SIT) State Withholding	(999999/003) Maple Creek ESD Payroll - SIT	3,544.50		3,544.50			
11/30/23	(SUI) SUI	(999999/009) Maple Creek ESD Payroll - SUI	3,544.50		3,544.50			

Selection: Grouped by Employee - Sorted by Employee, (Org = 29, CAST (Pay Date AS DATE) = '11/30/2023', Amounts = S, Net Pay Opt = N, Accounts? = Y, Pg Bk? = N)

Pay Date 11/30/2023

Muizelaar, Zoe T (000012) 7022 - continued

Effective Date	Deduction/Contribution	Vendor	Subject Gross	Deduction	Subject Gross	Contribution	CC	Retire Plan
11/30/23	(WORKCOMP) Workers Comp	(999999/010) Maple Creek ESD Payroll - W/C			3,544.50	93.14		
Total Deductions, *Reductions, Contributions				421.17		366.07		
Bank		Account #	TRN #	Direct Deposit Amount				
LOS ANGELES POLICE CREDIT UNION		Ending with 4986 (Checking)	322078493	3,123.33				

Totals for Org 029 - Maple Creek Elementary School District									
Employee Count			Gross Pay	Deductions and Reductions		Contributions	Total Net Pay		
3			11,757.10	2,234.89	1,209.53		9,522.21		

STRS	PERS	OASDI	Medicare	FIT	SIT	Misc Red	Misc Ded	Summer
270.73	0.00	219.76	170.48	582.99	171.67	0.00	0.00	819.26

Selection Grouped by Employee - Sorted by Employee. (Org = 29, CAST (Pay Date AS DATE) = '11/30/2023', Amounts = S, Net Pay Opt = N, Accounts? = Y, Pg Brk? = N)

029 - Maple Creek Elementary School District

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SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM: 5.1

DATE: December 8, 2023

SUBJECT:

Approve/Disapprove the 2023-2024 First Interim Financial Report

DEPARTMENT/PROGRAM:

Board of Education

ACTION REQUESTED:

The Board is being asked to review and approve/disapprove the 2023-2024 First Interim Financial Report.

PREVIOUS STAFF/BOARD ACTION

This is an annual item.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED

The Superintendent is required to certify the first interim financial report and present it to the Board for review during a public meeting. Regulations stipulate that the Board review the information in a format specified by the Superintendent of Public Instruction and the California Department of Education, including the Criteria and Standards section.

FISCAL IMPLICATIONS

None

CONTACT PERSON(S)

Colby Smart, Interim Superintendent

November 10, 2023

MEMORANDUM

TO: District Superintendents and Business Managers
FROM: Michael Davies-Hughes, Ed. D., Superintendent
SUBJECT: CERTIFICATIONS – FIRST INTERIM REPORT

Education Code Section 42130 et seq. requires a first-period (10/31) and second-period (1/31) interim financial report. Each district board must certify whether or not the district will be able to meet its financial obligations through the remainder of the fiscal year and subsequent fiscal years.

Attached is a first-period financial reporting package for use in meeting this requirement. Please see the attached memo regarding processing your interim reporting package. **You should submit this information to your board for action by December 15.**

The enclosed District Certification of Interim must be completed by December 15 and returned to us as soon as possible. Check the box for positive, negative, or qualified, depending upon your board's action. If the district self-certifies a qualified or negative condition, transmit any backup material to us as well, as we are required in that case to forward the report to the California Department of Education and state controller, together with any comment or backup material that we may have.

A qualified certification is required if a district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A negative certification is required if a district will be unable to meet its financial obligations for the remainder of this fiscal year or the subsequent one.

The Education Code, which prescribes the duties and responsibilities of county superintendents, requires us to complete a review and come to a conclusion as to each district's fiscal position. During the review period, we may contact you for further information and will work closely with you if your certification or fiscal position indicates the need for a more in-depth review. In the event that our review does not support your board's positive certification, or if the board has certified other than positive, we will communicate our findings to you by January 15.

If you have any questions, please feel free to contact me at 445-7030.

MDH:cm
Attachments
c: Johnna Emery, w/Attachments

November 10, 2023

MEMORANDUM

TO: District Superintendents and Business Managers

FROM: Johnna Emery, External Business Manager

SUBJECT: **FIRST PERIOD INTERIM REPORTING PACKAGES**

Enclosed, please find the following materials:

1. Fiscal Year Summary of Basic Filing Due Dates
2. 2023-2024 Budget, Interims, and Financial Reporting Calendar – Interim Reports
3. Understanding the General Fund Summary
4. District Certification of Interim Report
5. Board Reporting Package

The attached financial data was prepared from your district data request and your general ledger as of October 31, 2023. Please review these materials thoroughly.

The Board Reporting Package includes the Form AI (Attendance), Criteria and Standards, and fund forms produced by the SACS Reporting Software. In addition, an All-Funds report summarizing each fund for the current and two multi-years and a Cash Flow report developed by HCOE.

If you have any questions about your document or would like any changes, please do not hesitate to call me at 445-5313. Please let us know if you would like us to review your Interim Report forms with you prior to your board meeting. Thank you.

JE: cm

Enclosures

c: Kelly Roach
Vanessa Fouquette

Humboldt County Office of Education

FIRST PERIOD INTERIM REPORT**Guidelines for Understanding the General Fund Summary**

General Fund:	Unrestricted (Resources 0000-1999) Restricted (Resources 2000-9999) Summary- Unrestricted/Restricted
COLUMN A Original Budget	The officially adopted budget as of July 1 .
COLUMN B Board Approved Operating Budget	The current working budget at October 31 .
COLUMN C Actuals to Date	Actual general ledger information of the general fund through October 31 .
COLUMN D Projected Year Totals	Column B plus any projections for revenue, payroll and other expenses for the remainder of the year compiled by district staff that was not included in the working budget.
COLUMN E Difference	Difference between Column B (working budget) and Column D (projected year totals).

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2023-24

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	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
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
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment? If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 	X	
			n/a	
			n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in OPEB liabilities? 	X	
			n/a	
S7b	Other Self-Insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in self-insurance liabilities? 	X	
			n/a	
S8	Status of Labor Agreements	As of first Interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 		X
				X
				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: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 3) Classified? (Section S8B, Line 3) 	n/a	
			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?		
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

2023-24 First Interim
AVERAGE DAILY ATTENDANCE

12 62935 000000
Form AI
E81XWXUGR2(2023-24)

Maple Creek Elementary
Humboldt 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)
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)	8.10	8.10	2.70	6.50	(1.60)	-20.0%
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)	8.10	8.10	2.70	6.50	(1.60)	-20.0%
5. 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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8.10	8.10	2.70	6.50	(1.60)	-20.0%
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 Program 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)
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: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget	Budget	Projected Year Totals	Projected Year Totals		
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2023-24)	District Regular	8.10		6.50		
	Charter School	0.00		0.00		
	Total ADA	8.10		6.50	(19.8%)	Not Met
1st Subsequent Year (2024-25)	District Regular	9.90		8.10		
	Charter School					
	Total ADA	9.90		8.10	(18.2%)	Not Met
2nd Subsequent Year (2025-26)	District Regular	9.90		9.90		
	Charter School					
	Total ADA	9.90		9.90	0.0%	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)

2023-24 & 2024-25 - The ratio of ADA to enrollment is outside the standard range due to the small size of the school district; a change in one to three 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		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	9.00	3.00		
Charter School	0.00			
Total Enrollment	9.00	3.00	(66.7%)	Not Met
1st Subsequent Year (2024-25)				
District Regular	11.00	9.00		
Charter School	0.00			
Total Enrollment	11.00	9.00	(18.2%)	Not Met
2nd Subsequent Year (2025-26)				
District Regular	11.00	11.00		
Charter School	0.00			
Total Enrollment	11.00	11.00	0.0%	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)

2023-24 & 2024-25 - Due to the district's small size, a small change in enrollment can be a large percentage change; a change in one to three 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 CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	10	11	
Charter School		0	
Total ADA/Enrollment	10	11	90.9%
Second Prior Year (2021-22)			
District Regular	4	4	
Charter School		0	
Total ADA/Enrollment	4	4	100.0%
First Prior Year (2022-23)			
District Regular	6	6	
Charter School		0	
Total ADA/Enrollment	6	6	100.0%
Historical Average Ratio:			97.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	3	3		
Charter School	0			
Total ADA/Enrollment	3	3	100.0%	Not Met
1st Subsequent Year (2024-25)				
District Regular	8	9		
Charter School				
Total ADA/Enrollment	8	9	88.9%	Met
2nd Subsequent Year (2025-26)				
District Regular	10	11		
Charter School				
Total ADA/Enrollment	10	11	90.9%	Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

2023-24 - The ratio of ADA to enrollment varies the previous ratio due to the small size of the school district; a change in a couple of students can drastically affect the ratio up or down.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
	Current Year (2023-24)	295,174.00	295,033.00	0.0%
1st Subsequent Year (2024-25)	324,698.00	295,174.00	(9.1%)	Not Met
2nd Subsequent Year (2025-26)	334,242.00	318,363.00	(4.8%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has 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 and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

2024-25 & 2025-26 - The district saw a decrease in LCFF Revenue due to a drop in ADA and a reduction to their unduplicated percentage.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	208,257.47	
Second Prior Year (2021-22)	200,899.44	287,741.71	69.8%
First Prior Year (2022-23)	177,624.00	291,994.00	60.8%
	Historical Average Ratio:		67.3%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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):	62.3% to 72.3%	62.3% to 72.3%	62.3% to 72.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B6, B10)			
Current Year (2023-24)	127,801.00	232,301.00	55.0%	Not Met	
1st Subsequent Year (2024-25)	178,637.00	293,174.00	60.9%	Not Met	
2nd Subsequent Year (2025-26)	179,140.00	294,496.00	60.8%	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)

All Years – Salaries paid out of the General Fund is outside of the standard range due to a reduction in staffing and salaries being paid out of one-time funds.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2023-24)	25,913.00	29,393.00	13.4%	Yes
1st Subsequent Year (2024-25)	25,913.00	29,393.00	13.4%	Yes
2nd Subsequent Year (2025-26)	25,913.00	29,393.00	13.4%	Yes

Explanation:
(required if Yes)

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

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2023-24)	152,824.00	98,588.00	-35.5%	Yes
1st Subsequent Year (2024-25)	80,340.00	64,132.00	-20.2%	Yes
2nd Subsequent Year (2025-26)	67,426.00	64,132.00	-4.9%	No

Explanation:
(required if Yes)

2023-24 & 2024-25 – Other State Revenue has decreased due to the elimination of the Community Schools Grant and UPK Funds in the current and first subsequent year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2023-24)	25,200.00	24,201.00	-4.0%	No
1st Subsequent Year (2024-25)	25,200.00	24,201.00	-4.0%	No
2nd Subsequent Year (2025-26)	25,200.00	24,201.00	-4.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2023-24)	31,104.00	55,611.00	78.8%	Yes
1st Subsequent Year (2024-25)	30,604.00	36,460.00	19.1%	Yes
2nd Subsequent Year (2025-26)	30,604.00	36,460.00	19.1%	Yes

Explanation:
(required if Yes)

All Years - Books and Supplies have increased due to the addition of one-time UPK, Arts & Music Block Grant, and Prop 28 funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2023-24)	134,673.00	173,386.00	28.7%	Yes
1st Subsequent Year (2024-25)	114,139.00	122,008.00	6.9%	Yes
2nd Subsequent Year (2025-26)	114,958.00	122,827.00	6.8%	Yes

Explanation:
(required if Yes)

All Years - Services and Other Operating Expenditures has increased due to the addition of Deferred Maintenance along with In Person Instruction and Community Schools Services in the current year.

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 (2023-24)	203,937.00	152,182.00	-25.4%	Not Met
1st Subsequent Year (2024-25)	131,453.00	117,726.00	-10.4%	Not Met
2nd Subsequent Year (2025-26)	118,539.00	117,726.00	-.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	165,777.00	228,997.00	38.1%	Not Met
1st Subsequent Year (2024-25)	144,743.00	158,468.00	9.5%	Not Met
2nd Subsequent Year (2025-26)	145,562.00	159,287.00	9.4%	Not Met

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

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

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

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

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

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

2023-24 & 2024-25 – Other State Revenue has decreased due to the elimination of the Community Schools Grant and UPK Funds in the current and first subsequent year.

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

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

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

All Years - Books and Supplies have increased due to the addition of one-time UPK, Arts & Music Block Grant, and Prop 28 funds.

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

All Years - Services and Other Operating Expenditures has increased due to the addition of Deferred Maintenance along with In Person Instruction and Community Schools Services in the current year.

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.

	First Interim Contribution		Status
	Required Minimum Contribution	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	19,143.60	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:

<input checked="" type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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* as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

*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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	45.2%	45.3%	44.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	15.1%	15.1%	15.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2023-24)	(12,913.00)	363,909.00	3.5%	Met	
1st Subsequent Year (2024-25)	(12,913.00)	424,782.00	3.0%	Met	
2nd Subsequent Year (2025-26)	(12,913.00)	426,104.00	3.0%	Met	

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2) (Form MYPI, Line D2)		
Current Year (2023-24)	404,152.00		Met
1st Subsequent Year (2024-25)	396525.75		Met
2nd Subsequent Year (2025-26)	388898.75		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2023-24)	674,069.00		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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: 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 \$80,000 (greater of)	0	to 300
4% or \$80,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	2.70	8.10	9.90
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 and, if Yes, enter data for item 2a and 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?

2. If you are the SELPA AU and are excluding special education pass-through funds:

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

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	633,089.00	577,945.00	579,267.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	633,089.00	577,945.00	579,267.00

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- 4. Reserve Standard Percentage Level
- 5. Reserve Standard - by Percent
(Line B3 times Line B4)
- 6. Reserve Standard - by Amount
(\$80,000 for districts with 0 to 1,000 ADA, else 0)
- 7. District's Reserve Standard
(Greater of Line B5 or Line B6)

	5%	5%	5%
	31,654.45	28,887.25	28,963.35
	80,000.00	80,000.00	80,000.00
	80,000.00	80,000.00	80,000.00

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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)	2,250.00	2,250.00	2,250.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	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	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	283,601.00	259,691.22	257,648.22
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	285,851.00	261,941.22	259,898.22
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	45.15%	45.32%	44.87%
District's Reserve Standard (Section 10B, Line 7):	80,000.00	80,000.00	80,000.00
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?

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the Interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(74,833.00)	(53,970.00)	-27.9%	(20,863.00)	Not Met
1st Subsequent Year (2024-25)	(75,018.00)	(54,154.00)	-27.8%	(20,864.00)	Not Met
2nd Subsequent Year (2025-26)	(87,932.00)	(54,154.00)	-38.4%	(33,778.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	151,974.00	96,502.00	-36.5%	(55,472.00)	Not Met
1st Subsequent Year (2024-25)	175,170.00	157,418.00	-10.1%	(17,752.00)	Met
2nd Subsequent Year (2025-26)	179,863.00	135,551.00	-24.6%	(44,312.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	131,608.00	131,608.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	131,608.00	131,608.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	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)

All Years - The contribution into special education decreased due to the decline in the chargeback.

- 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)

2023-24 & 2025-26 - The Transfers In decreased due to the reduction of expenditures.



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)

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2022-23)?	No	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

2 OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
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.

--	--

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

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

Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

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

Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

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

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

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

No

Were all certificated labor negotiations settled as of budget adoption?

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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2.2	1.8	1.8	1.8

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

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:

[]

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Negotiations Not Settled

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

1,051

7. Amount included for any tentative salary schedule increases

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0	0	0

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
0	0	0
0.0%	0.0%	0.0%
0.0%	0.0%	0.0%

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

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
1,034	708	408
112.0%	(32.0%)	(42.0%)

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	.7	0.0	0.0	0.0

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

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

667

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
0	0	0
0.0%	0.0%	0.0%
0.0%	0.0%	0.0%

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?

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
0	0	0
0.0%	0.0%	0.0%

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	No	No
No	No	No

Classified (Non-management) - Other

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

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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	.5	.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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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")			

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

295

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	No		
2. Total cost of H&W benefits	2,056	0	0
3. Percent of H&W cost paid by employer	100.0%	0.0%	0.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?	No	No	No
2. Cost of step & column adjustments	0	0	0
3. Percent change in step and column over prior year	0.0%	0.0%	0.0%

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

Maple Creek Elementary
Humboldt County

First Interim
General Fund
School District Criteria and Standards Review

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EB1XWXUGR2(2023-24)

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

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99. 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?

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)

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior and current fiscal years?

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col-B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	295,174.00	295,033.00	146,372.00	295,033.00	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	1,530.00	701.00	(130.00)	701.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,730.00	12,730.00	2,727.58	12,730.00	0.00	0.0%
5) TOTAL, REVENUES			309,434.00	308,464.00	148,969.58	308,464.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	85,018.00	69,239.00	11,883.00	69,239.00	0.00	0.0%
2) Classified Salaries		2000-2999	37,995.00	43,020.00	10,393.78	43,020.00	0.00	0.0%
3) Employee Benefits		3000-3999	31,285.00	15,542.00	3,643.36	15,542.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,456.00	28,979.00	8,074.17	28,979.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	80,847.00	75,521.00	48,539.55	75,521.00	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			260,601.00	232,301.00	82,533.86	232,301.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			48,833.00	76,163.00	66,435.72	76,163.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	151,974.00	96,502.00	0.00	96,502.00	0.00	0.0%
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	(74,833.00)	(53,970.00)	0.00	(53,970.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,467.00)	(89,076.00)	0.00	(89,076.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(5,634.00)	(12,913.00)	66,435.72	(12,913.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	342,949.12	342,949.00		342,949.00	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)			342,949.12	342,949.00		342,949.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			342,949.12	342,949.00		342,949.00		
2) Ending Balance, June 30 (E + F1e)			337,315.12	330,036.00		330,036.00		
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		

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	336,368.00	325,536.00		325,536.00		
Donations	0000	9780	200.00					
Fund Raising	0000	9780	121.00					
Block Grant	0000	9780	2,601.00					
Pupil Transportation	0000	9780	131,608.00					
Instructional Materials	0000	9780	21,264.00					
Professional Development	0000	9780	6,878.00					
School & Library Improvement	0000	9780	3,780.00					
Technology	0000	9780	20,000.00					
Deferred Maintenance	0000	9780	144,324.00					
State Lottery Revenue	1100	9780	5,592.00					
Donations	0000	9780		100.00				
Fund Raising	0000	9780		121.00				
Block Grant	0000	9780		3,167.00				
Pupil Transportation	0000	9780		131,608.00				
Instructional Materials	0000	9780		20,632.00				
Professional Development	0000	9780		12,189.00				
School & Library Improvement	0000	9780		3,494.00				
Technology	0000	9780		20,000.00				
Deferred Maintenance	0000	9780		128,853.00				
State Lottery Revenue	1100	9780		5,372.00				
Donations	0000	9780				100.00		
Fund Raising	0000	9780				121.00		
Block Grant	0000	9780				3,167.00		
Pupil Transportation	0000	9780				131,608.00		
Instructional Materials	0000	9780				20,632.00		
Professional development	0000	9780				12,189.00		
School & Library Improvement	0000	9780				3,494.00		
Technology	0000	9780				20,000.00		
Deferred Maintenance	0000	9780				128,853.00		
State Lottery Revenue	1100	9780				5,372.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	2,250.00		2,250.00		
Unassigned/Unappropriated Amount		9790	(1,302.88)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	230,794.00	240,646.00	139,816.00	240,646.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	28,517.00	17,497.00	6,556.00	17,497.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tax Relief Subventions								
Homeowners' Exemptions		8021	283.00	289.00	0.00	289.00	0.00	0.0%
Timber Yield Tax		8022	1,101.00	1,448.00	0.00	1,448.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	31,532.00	31,946.00	0.00	31,946.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,241.00	1,181.00	0.00	1,181.00	0.00	0.0%
Prior Years' Taxes		8043	14.00	13.00	0.00	13.00	0.00	0.0%
Supplemental Taxes		8044	493.00	693.00	0.00	693.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,199.00	1,320.00	0.00	1,320.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			295,174.00	295,033.00	146,372.00	295,033.00	0.00	0.0%
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			295,174.00	295,033.00	146,372.00	295,033.00	0.00	0.0%
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						

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 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	147.00	147.00	0.00	147.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,360.00	531.00	(130.00)	531.00	0.00	0.0%
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			1,530.00	701.00	(130.00)	701.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	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	1,350.00	5,400.00	0.00	0.0%
Interest		8660	4,400.00	4,400.00	540.16	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	0.00	500.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,430.00	2,430.00	837.42	2,430.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,727.58	12,730.00	0.00	0.0%
TOTAL, REVENUES			309,434.00	308,464.00	148,969.58	308,464.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	55,268.00	52,500.00	9,403.85	52,500.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	29,750.00	16,739.00	2,479.15	16,739.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			85,018.00	69,239.00	11,883.00	69,239.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	37,995.00	38,020.00	8,284.78	38,020.00	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	5,000.00	2,109.00	5,000.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			37,995.00	43,020.00	10,393.78	43,020.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,594.00	6,580.00	532.21	6,580.00	0.00	0.0%
PERS		3201-3202	0.00	231.00	230.52	231.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,105.00	4,292.00	851.53	4,292.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	14,137.00	1,439.00	1,439.19	1,439.00	0.00	0.0%
Unemployment Insurance		3501-3502	60.00	56.00	11.00	56.00	0.00	0.0%
Workers' Compensation		3601-3602	3,389.00	2,944.00	578.91	2,944.00	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			31,285.00	15,542.00	3,643.36	15,542.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,300.00	1,300.00	159.29	1,300.00	0.00	0.0%
Books and Other Reference Materials		4200	900.00	900.00	0.00	900.00	0.00	0.0%
Materials and Supplies		4300	20,756.00	24,279.00	6,734.44	24,279.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	2,500.00	2,500.00	1,180.44	2,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,456.00	28,979.00	8,074.17	28,979.00	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	3,340.00	3,340.00	0.00	3,340.00	0.00	0.0%
Dues and Memberships		5300	688.00	769.00	769.00	769.00	0.00	0.0%
Insurance		5400-5450	3,238.00	3,920.00	3,334.00	3,920.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,969.00	7,969.00	443.74	7,969.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,380.00	2,380.00	71.45	2,380.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	(6,273.00)	(19,437.00)	0.00	(19,437.00)	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	63,860.00	70,935.00	43,672.25	70,935.00	0.00	0.0%
Communications		5900	5,645.00	5,645.00	249.11	5,645.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,847.00	75,521.00	48,539.55	75,521.00	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)								
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%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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								
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			260,601.00	232,301.00	82,533.86	232,301.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	151,974.00	96,502.00	0.00	96,502.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			151,974.00	96,502.00	0.00	96,502.00	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	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	(74,833.00)	(53,970.00)	0.00	(53,970.00)	0.00	0.0%

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Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(74,833.00)	(53,970.00)	0.00	(53,970.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(54,467.00)	(89,076.00)	0.00	(89,076.00)	0.00	0.0%

2023-24 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,913.00	29,393.00	0.00	29,393.00	0.00	0.0%
3) Other State Revenue		8300-8599	151,294.00	97,887.00	62,875.59	97,887.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,470.00	11,471.00	7,013.69	11,471.00	0.00	0.0%
5) TOTAL, REVENUES			189,677.00	138,751.00	69,889.28	138,751.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	73,442.00	58,463.00	8,971.29	58,463.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,224.00	17,224.00	283.00	17,224.00	0.00	0.0%
3) Employee Benefits		3000-3999	46,294.00	25,994.00	2,165.18	25,994.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,648.00	26,632.00	0.00	26,632.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	53,826.00	97,865.00	1,713.65	97,865.00	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	64,837.00	43,002.00	0.00	43,002.00	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			261,271.00	269,180.00	13,133.12	269,180.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,594.00)	(130,429.00)	56,756.16	(130,429.00)		
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	74,833.00	53,970.00	0.00	53,970.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			74,833.00	53,970.00	0.00	53,970.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,239.00	(76,459.00)	56,756.16	(76,459.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	150,575.63	150,575.00		150,575.00	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)			150,575.63	150,575.00		150,575.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			150,575.63	150,575.00		150,575.00		
2) Ending Balance, June 30 (E + F1e)			153,814.63	74,116.00		74,116.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	153,814.63	74,116.00		74,116.00		
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%

2023-24 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,328.00	2,328.00	0.00	2,328.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
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	207.00	933.00	0.00	933.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, 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%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 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	23,378.00	26,132.00	0.00	26,132.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			25,913.00	29,393.00	0.00	29,393.00	0.00	0.0%
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	536.00	216.00	(120.00)	216.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
Restricted (Resources 2000-9995)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	150,758.00	97,671.00	62,995.59	97,671.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			151,294.00	97,887.00	62,875.59	97,887.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	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	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim
General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	5,215.69	6,050.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	6,420.00	5,421.00	1,798.00	5,421.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,470.00	11,471.00	7,013.69	11,471.00	0.00	0.0%
TOTAL, REVENUES			189,677.00	138,751.00	69,889.28	138,751.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	60,692.00	51,289.00	7,908.79	51,289.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,750.00	7,174.00	1,062.50	7,174.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			73,442.00	58,463.00	8,971.29	58,463.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,824.00	13,824.00	0.00	13,824.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	3,400.00	3,400.00	283.00	3,400.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,224.00	17,224.00	283.00	17,224.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	27,173.00	21,190.00	1,153.20	21,190.00	0.00	0.0%
PERS		3201-3202	3,688.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,356.00	2,163.00	150.20	2,163.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,535.00	617.00	616.81	617.00	0.00	0.0%
Unemployment Insurance		3501-3502	45.00	39.00	4.59	39.00	0.00	0.0%
Workers' Compensation		3601-3602	2,497.00	1,985.00	240.38	1,985.00	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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			46,294.00	25,994.00	2,165.18	25,994.00	0.00	0.0%
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	5,648.00	11,632.00	0.00	11,632.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	15,000.00	0.00	15,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,648.00	26,632.00	0.00	26,632.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	437.00	0.00	437.00	0.00	0.0%
Travel and Conferences		5200	1,562.00	2,638.00	0.00	2,638.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	6,273.00	19,437.00	0.00	19,437.00	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	45,991.00	75,353.00	1,713.65	75,353.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,826.00	97,865.00	1,713.65	97,865.00	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)								
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	64,837.00	43,002.00	0.00	43,002.00	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								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			64,837.00	43,002.00	0.00	43,002.00	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			261,271.00	269,180.00	13,133.12	269,180.00	0.00	0.0%
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	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: 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	0.00	0.0%
Proceeds								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	74,833.00	53,970.00	0.00	53,970.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			74,833.00	53,970.00	0.00	53,970.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			74,833.00	53,970.00	0.00	53,970.00	0.00	0.0%

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	295,174.00	295,033.00	146,372.00	295,033.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,913.00	29,393.00	0.00	29,393.00	0.00	0.0%
3) Other State Revenue		8300-8599	152,824.00	98,588.00	62,745.59	98,588.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,200.00	24,201.00	9,741.27	24,201.00	0.00	0.0%
5) TOTAL, REVENUES			499,111.00	447,215.00	218,858.86	447,215.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	158,460.00	127,702.00	20,854.29	127,702.00	0.00	0.0%
2) Classified Salaries		2000-2999	55,219.00	60,244.00	10,676.78	60,244.00	0.00	0.0%
3) Employee Benefits		3000-3999	77,579.00	41,536.00	5,808.54	41,536.00	0.00	0.0%
4) Books and Supplies		4000-4999	31,104.00	55,611.00	8,074.17	55,611.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	134,673.00	173,386.00	50,253.20	173,386.00	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	64,837.00	43,002.00	0.00	43,002.00	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			521,872.00	501,481.00	95,666.98	501,481.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,761.00)	(54,266.00)	123,191.88	(54,266.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	151,974.00	96,502.00	0.00	96,502.00	0.00	0.0%
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			20,366.00	(35,106.00)	0.00	(35,106.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,395.00)	(89,372.00)	123,191.88	(89,372.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	493,524.75	493,524.00		493,524.00	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)			493,524.75	493,524.00		493,524.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			493,524.75	493,524.00		493,524.00		
2) Ending Balance, June 30 (E + F1e)			491,129.75	404,152.00		404,152.00		
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		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	153,814.63	74,116.00		74,116.00		
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	336,368.00	325,536.00		325,536.00		
Donations	0000	9780	200.00					
Fund Raising	0000	9780	121.00					
Block Grant	0000	9780	2,601.00					
Pupil Transportation	0000	9780	131,608.00					
Instructional Materials	0000	9780	21,264.00					
Professional Development	0000	9780	6,878.00					
School & Library Improvement	0000	9780	3,780.00					
Technology	0000	9780	20,000.00					
Deferred Maintenance	0000	9780	144,324.00					
State Lottery Revenue	1100	9780	5,592.00					
Donations	0000	9780		100.00				
Fund Raising	0000	9780		121.00				
Block Grant	0000	9780		3,167.00				
Pupil Transportation	0000	9780		131,608.00				
Instructional Materials	0000	9780		20,632.00				
Professional Development	0000	9780		12,189.00				
School & Library Improvement	0000	9780		3,494.00				
Technology	0000	9780		20,000.00				
Deferred Maintenance	0000	9780		128,853.00				
State Lottery Revenue	1100	9780		5,372.00				
Donations	0000	9780				100.00		
Fund Raising	0000	9780				121.00		
Block Grant	0000	9780				3,167.00		
Pupil Transportation	0000	9780				131,608.00		
Instructional Materials	0000	9780				20,632.00		
Professional development	0000	9780				12,189.00		
School & Library Improvement	0000	9780				3,494.00		
Technology	0000	9780				20,000.00		
Deferred Maintenance	0000	9780				128,853.00		
State Lottery Revenue	1100	9780				5,372.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	2,250.00		2,250.00		
Unassigned/Unappropriated Amount		9790	(1,302.88)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	230,794.00	240,646.00	139,816.00	240,646.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	28,517.00	17,497.00	6,556.00	17,497.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tax Relief Subventions								
Homeowners' Exemptions		8021	283.00	289.00	0.00	289.00	0.00	0.0%
Timber Yield Tax		8022	1,101.00	1,448.00	0.00	1,448.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	31,532.00	31,946.00	0.00	31,946.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,241.00	1,181.00	0.00	1,181.00	0.00	0.0%
Prior Years' Taxes		8043	14.00	13.00	0.00	13.00	0.00	0.0%
Supplemental Taxes		8044	493.00	693.00	0.00	693.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,199.00	1,320.00	0.00	1,320.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			295,174.00	295,033.00	146,372.00	295,033.00	0.00	0.0%
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			295,174.00	295,033.00	146,372.00	295,033.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,328.00	2,328.00	0.00	2,328.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
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	207.00	933.00	0.00	933.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, 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%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 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	23,378.00	26,132.00	0.00	26,132.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			25,913.00	29,393.00	0.00	29,393.00	0.00	0.0%
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	147.00	147.00	0.00	147.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,896.00	747.00	(250.00)	747.00	0.00	0.0%
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	150,781.00	97,694.00	62,995.59	97,694.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			152,824.00	98,588.00	62,745.59	98,588.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								

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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	5,400.00	5,400.00	1,350.00	5,400.00	0.00	0.0%
Interest		8660	4,400.00	4,400.00	540.16	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	0.00	500.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	8,480.00	8,480.00	6,053.11	8,480.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	6,420.00	5,421.00	1,798.00	5,421.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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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			25,200.00	24,201.00	9,741.27	24,201.00	0.00	0.0%
TOTAL, REVENUES			499,111.00	447,215.00	218,858.86	447,215.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	115,960.00	103,789.00	17,312.64	103,789.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	42,500.00	23,913.00	3,541.65	23,913.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			158,460.00	127,702.00	20,854.29	127,702.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,824.00	13,824.00	0.00	13,824.00	0.00	0.0%
Classified Support Salaries		2200	37,995.00	38,020.00	8,284.78	38,020.00	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	5,000.00	2,109.00	5,000.00	0.00	0.0%
Other Classified Salaries		2900	3,400.00	3,400.00	283.00	3,400.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			55,219.00	60,244.00	10,676.78	60,244.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	36,767.00	27,770.00	1,685.41	27,770.00	0.00	0.0%
PERS		3201-3202	3,688.00	231.00	230.52	231.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,461.00	6,455.00	1,001.73	6,455.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	24,672.00	2,056.00	2,056.00	2,056.00	0.00	0.0%
Unemployment Insurance		3501-3502	105.00	95.00	15.59	95.00	0.00	0.0%
Workers' Compensation		3601-3602	5,886.00	4,929.00	819.29	4,929.00	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			77,579.00	41,536.00	5,808.54	41,536.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,300.00	1,300.00	159.29	1,300.00	0.00	0.0%
Books and Other Reference Materials		4200	900.00	900.00	0.00	900.00	0.00	0.0%
Materials and Supplies		4300	26,404.00	35,911.00	6,734.44	35,911.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	15,000.00	0.00	15,000.00	0.00	0.0%
Food		4700	2,500.00	2,500.00	1,180.44	2,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,104.00	55,611.00	8,074.17	55,611.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	437.00	0.00	437.00	0.00	0.0%
Travel and Conferences		5200	4,902.00	5,978.00	0.00	5,978.00	0.00	0.0%
Dues and Memberships		5300	688.00	769.00	769.00	769.00	0.00	0.0%
Insurance		5400-5450	3,238.00	3,920.00	3,334.00	3,920.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,969.00	7,969.00	443.74	7,969.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,380.00	2,380.00	71.45	2,380.00	0.00	0.0%

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	109,851.00	146,288.00	45,385.90	146,288.00	0.00	0.0%
Communications		5900	5,645.00	5,645.00	249.11	5,645.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			134,673.00	173,386.00	50,253.20	173,386.00	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)								
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	64,837.00	43,002.00	0.00	43,002.00	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%

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			64,837.00	43,002.00	0.00	43,002.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			521,872.00	501,481.00	95,666.98	501,481.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	151,974.00	96,502.00	0.00	96,502.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			151,974.00	96,502.00	0.00	96,502.00	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	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		

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,366.00	(35,106.00)	0.00	(35,106.00)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	60,270.00
6300	Lottery: Instructional Materials	4,150.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,698.00
7435	Learning Recovery Emergency Block Grant	6,098.00
9010	Other Restricted Local	900.00
Total, Restricted Balance		74,116.00

2023-24 First Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

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	309.70	1,900.00	0.00	0.0%
5) TOTAL, REVENUES			1,900.00	1,900.00	309.70	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	309.70	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	151,974.00	96,502.00	0.00	96,502.00	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			(20,366.00)	35,106.00	0.00	35,106.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,466.00)	37,006.00	309.70	37,006.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	246,595.22	246,595.00		246,595.00	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)			246,595.22	246,595.00		246,595.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,595.22	246,595.00		246,595.00		
2) Ending Balance, June 30 (E + F1e)			228,129.22	283,601.00		283,601.00		
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								

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)
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	171,694.00	283,601.00		283,601.00		
Unassigned/Unappropriated Amount		9790	56,435.22	0.00		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	309.70	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	309.70	1,900.00	0.00	0.0%
TOTAL, REVENUES			1,900.00	1,900.00	309.70	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	151,974.00	96,502.00	0.00	96,502.00	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			151,974.00	96,502.00	0.00	96,502.00	0.00	0.0%
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)			(20,366.00)	35,106.00	0.00	35,106.00		

Maple Creek Elementary
Humboldt County

2023-24 First Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Restricted Detail

12629350000 :00
Enrm 777
E81XWXUGR2(2023-24)

Resource	Description	2023-24 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	304.61	2,400.00	0.00	0.0%
5) TOTAL, REVENUES			2,400.00	2,400.00	304.61	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	304.61	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	304.61	2,400.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	211,178.22	211,178.00		211,178.00	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)			211,178.22	211,178.00		211,178.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,178.22	211,178.00		211,178.00		
2) Ending Balance, June 30 (E + F1e)			213,578.22	213,578.00		213,578.00		
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								

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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	212,079.00	213,578.00		213,578.00		
Capital Outlay	0000	9780		213,578.00				
Capital Outlay	0000	9780	212,079.00					
Capital Outlay	0000	9780				213,578.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,499.22	0.00		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	304.61	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	304.61	2,400.00	0.00	0.0%
TOTAL, REVENUES			2,400.00	2,400.00	304.61	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
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%
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								

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)
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								
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	2023-24 Projected Totals
Total, Restricted Balance		0.00

12/5/2023

**MAPLE CREEK ELEMENTARY SCHOOL DISTRICT
ALL FUNDS
FIRST INTERIM WORKING BUDGET
FISCAL YEAR 2023-24**

	General Fund/TRANS		SPECIAL REVENUE FUNDS		OTHER FUND TYPES			Total All Funds
	Unrestricted	Restricted	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	
A. REVENUES								
Local Control Funding Formula	\$ 295,033	\$	\$	\$	\$	\$	\$	\$ 295,033
Federal Sources		29,393						29,393
Other State Sources	701	97,887						98,588
Other Local Sources	12,730	11,471		1,900			2,400	28,501
Total Revenue	308,464	138,751		1,900			2,400	451,515
B. EXPENDITURES								
Certificated Salaries	69,239	58,463						127,702
Classified Salaries	43,020	17,224						60,244
Employee Benefits	15,542	25,994						41,536
Supplies	28,979	26,632						55,611
Services & Other Operating	75,521	97,865						173,386
Capital Outlay		43,002						43,002
Other Outgo								
Support Costs								
Total Expenditures	232,301	269,180					2,400	501,481
C. EXCESS REVENUES (EXPENDITURES)	76,163	(130,429)		1,900				(49,966)
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers In	96,502							96,502
Interfund Transfers Out	(131,608)							(131,608)
Other Sources								
Other Uses								
Contributions	(53,970)	53,970						
Total Other Sources (Uses)	(89,076)	53,970						35,106
E. FUND BALANCE INCREASE (DECREASE)	(12,913)	(76,459)						(89,372)
F. ADJUSTED BEGINNING BALANCE	342,949	150,576					211,178	561,298
G. ENDING BALANCE	\$ 330,036	\$ 74,117		\$ 283,601			\$ 213,578	\$ 901,332

District Reserve of 45.15% includes:
 General Fund Designated for Economic Uncertainty: \$ 2,250
 Special Reserve Fund Ending Balance: \$ 283,601
TOTAL: \$ 285,851

Total General Fund Expenditures, Transfers out and Uses: \$633,069
 Recommended Minimum Reserve Calculation at 5%: \$80,000
 Budgeted Reserve Level: 45.15%

MULTI-YEAR BUDGET PROJECTION

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT										12/15/2023	
ALL FUNDS											
FIRST INTERIM MULTI-YEAR PROJECTION											
FISCAL YEAR 2024-25											
	General Fund/TRANS		General Fund/TRANS		Special Revenue Funds		Other Fund Types		Total All Funds		
	Unrestricted	Restricted	Unrestricted	Restricted	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities			Capital Outlay
A. REVENUES											
Local Control Funding Formula	\$ 295,174	\$	\$ 295,174	\$	\$	\$	\$	\$	\$	\$	\$
Federal Sources		29,393		29,393							29,393
Other State Sources	701	63,431	701	63,431							64,132
Other Local Sources	12,730	11,471	12,730	11,471		1,900			2,400		28,501
Total Revenue	308,605	104,295	412,900	412,900	1,900	1,900	2,400	2,400	417,200	417,200	417,200
B. EXPENDITURES											
Certificated Salaries	111,733	30,218	141,951	141,951							141,951
Classified Salaries	43,020	17,224	60,244	60,244							60,244
Employee Benefits	23,884	18,788	42,672	42,672							42,672
Supplies	28,979	7,481	36,460	36,460							36,460
Services & Other Operating	85,558	36,450	122,008	122,008							122,008
Capital Outlay		43,002	43,002	43,002							43,002
Other Outgo											
Support Costs											
Total Expenditures	293,174	153,163	446,337	446,337	1,900	1,900	2,400	2,400	446,337	446,337	446,337
C. EXCESS REVENUES (EXPENDITURES)	15,431	(48,868)	(33,437)	(33,437)	1,900	1,900	2,400	2,400	(29,137)	(29,137)	(29,137)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In	157,418		157,418	157,418		131,608					289,026
Interfund Transfers Out	(131,608)		(131,608)	(131,608)		(157,418)					(289,026)
Other Sources											
Other Uses											
Contributions	(54,154)	54,154									
Total Other Sources (Uses)	(28,344)	54,154	25,810	25,810	(25,810)	(25,810)	(25,810)	(25,810)	2,400	2,400	(29,137)
E. FUND BALANCE INCREASE (DECREASE)	(12,913)	5,286	(7,627)	(7,627)	(23,910)	(23,910)	2,400	2,400	(29,137)	(29,137)	(29,137)
F. ADJUSTED BEGINNING BALANCE	330,036	74,117	404,153	404,153	283,601	283,601	213,578	213,578	901,332	901,332	901,332
G. ENDING BALANCE	\$ 317,123	\$ 79,403	\$ 396,526	\$ 396,526	\$ 259,691	\$ 259,691	\$ 215,978	\$ 215,978	\$ 872,195	\$ 872,195	\$ 872,195
District Reserve of 45.32% includes: General Fund Designated for Economic Uncertainty: \$ 2,250 Special Reserve Fund Ending Balance: \$ 259,691 TOTAL: \$ 261,941											
Total General Fund Expenditures, Transfers out and Uses: \$577,945 Recommended Minimum Reserve Calculation at 5%: \$80,000 Budgeted Reserve Level: 45.32%											

MULTI-YEAR BUDGET PROJECTION

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT										12/5/2023
ALL FUNDS										
FIRST INTERIM MULTI-YEAR PROJECTION										
FISCAL YEAR 2025-26										
	General Fund/TRANS Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	SPECIAL REVENUE FUNDS	Bond Construction	County School Facilities	OTHER FUND TYPES	Retiree Fund	Capital Facilities	Total All Funds
A. REVENUES										
Local Control Funding Formula	\$ 318,363	\$	\$ 318,363	\$	\$	\$	\$	\$	\$	\$ 318,363
Federal Sources		29,393	29,393							29,393
Other State Sources	701	63,431	64,132							64,132
Other Local Sources	12,730	11,471	24,201	1,900			2,400			28,501
Total Revenue	331,794	104,295	436,089	1,900			2,400			440,389
B. EXPENDITURES										
Certificated Salaries	112,141	30,218	142,359							142,359
Classified Salaries	43,020	17,224	60,244							60,244
Employee Benefits	23,979	18,788	42,767							42,767
Supplies	28,979	7,481	36,460							36,460
Services & Other Operating	86,377	36,450	122,827							122,827
Capital Outlay										
Other Outgo		43,002	43,002							43,002
Support Costs										
Total Expenditures	294,496	153,163	447,659	1,900			2,400			447,659
C. EXCESS REVENUES (EXPENDITURES)	37,298	(48,868)	(11,570)							(7,270)
D. OTHER FINANCING SOURCES/USES										
Interfund Transfers In	135,551		135,551							135,551
Interfund Transfers Out	(131,608)		(131,608)							(131,608)
Other Sources										
Other Uses	(54,154)	54,154								
Contributions										
Total Other Sources (Uses)	(50,211)	54,154	3,943	(3,943)						
E. FUND BALANCE INCREASE (DECREASE)	(12,913)	5,286	(7,627)	(2,043)			2,400			(7,270)
F. ADJUSTED BEGINNING BALANCE	317,123	79,403	396,526	259,691			215,978			872,195
G. ENDING BALANCE	\$ 304,210	\$ 84,689	\$ 388,899	\$ 257,648			\$ 218,378			\$ 864,925
District Reserve of 44.87% includes: General Fund Designated for Economic Uncertainty: \$ 2,250 Special Reserve Fund Ending Balance: \$ 257,648 TOTAL: \$ 259,898										

12/05/23

**MAPLE CREEK ELEMENTARY SCHOOL DISTRICT
SUPPLEMENT: FIRST INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS
Beginning Cash balance as of October 31, 2023**

	November	December	January	February	March	April	May	June	Receivable
Cash as of Oct 31	851,852	815,105	781,343	793,756	793,517	781,700	729,340	732,389	
LCFF Revenues	0	3,647	32,822	17,141	20,788	17,141	31,952	25,170	0
Federal Revenues	0	233	0	13,066	233	0	0	6,767	9,094
State Revenues	22	10,000	90	27	27	360	27	24,914	374
Local Revenues	72	72	3,608	693	693	693	4,217	4,426	1,575
Sources	0	0	0	0	0	0	0	0	0
P/Y Reclbl	0	555	8,706	0	893	0	(0)	0	0
1000	12,560	12,557	12,293	12,909	11,628	17,602	13,681	13,617	
2000	8,957	8,560	3,413	5,913	4,204	5,964	5,794	6,763	
3000	4,086	3,918	3,192	3,357	3,069	3,818	3,347	10,941	
4000	6,343	2,319	5,891	1,963	7,639	7,142	1,284	14,956	
5000	4,896	20,916	6,998	7,024	7,913	36,029	9,041	30,316	
6000	0	0	0	0	0	0	0	0	
7000	0	0	0	0	0	0	0	43,002	
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	1,027	0	0	0	0	0	
Deferred Expense	0	0	0	0	0	0	0	0	
Prepaid Expense	0	0	0	0	0	0	0	0	
Cash Balance	815,105	781,343	793,756	793,517	781,700	729,340	732,389	674,069	

Total Receivables (including deferred appropriations if any) \$11,043
Final Projected Cash Balance General Fund, TRANS, Reserve: \$674,069



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2023 Financial Reporting Calendar - District

School district calendar includes 2023–24 budget, interim, and 2022–23 unaudited actuals and audit calendar.

Fiscal Year Summary of Basic Filing Due Dates

* Due dates are established in law unless otherwise noted. In accordance with *Government Code (GC) 6700, GC 6707, and GC 6803*, if the due date falls on a Saturday, Sunday, or holiday, the reporting date shall be the following workday. Unless stated otherwise, "days" means calendar days.

** Date calculated as prescribed in law.

*** Gann filing date administratively determined by the California Department of Education (CDE).

*****Education Code (EC) 42100* reporting will satisfy *EC 47604.33* requirement.

COE = County Office of Education

DATE DUE*	ITEM	DESCRIPTION	EDUCATION CODE
July 1	Budget	School district budget due to COE	42127(a)(2)
July 1	Budget	Charter school budget due to chartering authority and COE	47604.33(a)(1)
September 15	Unaudited Actual Data	District unaudited actual data, including Gann***, due to COE	42100(a), GC 7906(f)
September 15	Unaudited Actual Data	Charter school unaudited actual data due to chartering authority and COE	47604.33(a)(5)****, 42100 (b)
September 15	Gann Resolution	District adopts Gann resolution	42132
December 15**	First Interim Report (for period ending October 31)	District first interim due to COE (also to State Superintendent and State Controller if qualified or negative)	42131(a)(1) and (2)
December 15	Charter School First Interim Report (for period ending October 31)	Charter school first interim due to chartering authority and COE	47604.33(a)(3)
December 15	Audit	District prior year audit due to COE, State Superintendent, and State Controller	41020(h)
December 15	Audit	Charter school prior year audit due to chartering authority, COE, State Superintendent, and State Controller	47605(m), 41020(h)

<p>July 1</p>	<p>District board holds a public hearing/adopts budget</p>	<p>The school district governing board shall hold a public hearing on the budget to be adopted. The agenda for that hearing shall be posted at least 72 hours prior to the public hearing and shall include the location where the budget will be available for public inspection. The date, time, and location of the public hearing and the dates and locations at which the district's proposed budget may be inspected shall be published in a local newspaper by the county superintendent. The budget to be adopted shall be prepared in the format prescribed by the State Superintendent. [EC 42127(a)(1), EC 42126, EC 42103]</p> <p>The school district governing board shall adopt a budget and, not later than 5 days after the adoption or by July 1, whichever occurs first, file the budget (utilizing the forms prescribed by the State Superintendent) with the county superintendent of schools. The budget and supporting data shall be maintained and available for public review.</p> <p>The board shall not adopt a budget before the board adopts a local control and accountability plan, if an existing local control and accountability plan or annual update to a local control and accountability plan is not effective for the budget year. The board shall not adopt a budget that does not include the expenditures necessary to implement the local control and accountability plan or the annual update to a local control and accountability plan that is effective during the subsequent fiscal year. [EC 42126, EC 42127(a)(2)]</p>
<p>July 1</p>	<p>Charter school budget</p>	<p>Each charter school shall submit a preliminary budget to its chartering authority and the COE. [EC 47604.33(a)(1)]</p>
<p>45 days after the Governor signs the annual Budget Act</p>	<p>District makes any budget revisions public</p>	<p>Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act. [EC 42127(h)]</p>

<p>November 8</p>	<p>County examines and approves or disapproves revised district budget</p> <p>Agreement to waive budget review committee</p>	<p>The county superintendent of schools shall examine and approve or disapprove the revised district budget. If the revised district budget is disapproved, the county superintendent shall call for the formation of a budget review committee unless the governing board of the school district and the county superintendent agree to waive the budget review committee requirement and CDE approves the waiver or the budget is disapproved due solely to an unapproved local control and accountability plan. Upon the grant of a waiver, the county superintendent has the authority and responsibility provided in <i>EC 42127.3</i>.</p> <p>[<i>EC 42127.1, EC 42127(f)</i>]</p>
<p>November 8</p>	<p>County superintendent calls for budget or regional review committee</p>	<p>If a waiver of the budget review committee requirement has not been approved:</p> <p>Upon disapproval of a school district's budget, the county superintendent shall call for the formation of a budget review committee. The budget review committee shall be composed of three persons selected by the governing board from a list of candidates provided by the State Superintendent. [<i>EC 42127.1(a) and (b), EC 42127(f)(1)</i>]</p> <p>or</p> <p>Notwithstanding <i>EC 42127.1(b)</i>, with the approval of the State Superintendent and the district governing board, the county superintendent of schools may select and convene a regional review committee. The regional review committee shall operate in place of the budget review committee. [<i>EC 42127.1(c)</i>]</p>
<p>November 8</p>	<p>District governing board selects budget review committee</p>	<p>If a waiver of the budget review committee requirement has not been approved:</p> <p>No later than five working days after receipt of a candidate list from the State Superintendent, the district's governing board shall select a budget review committee and the State Superintendent shall convene the committee no later than five working days following that selection. [<i>EC 42127.2(a)</i>]</p>
<p>November 8</p>	<p>If necessary, State Superintendent selects budget review committee</p>	<p>If a waiver of the budget review committee requirement has not been approved:</p> <p>If the governing board fails to select a committee within the period of time permitted, the State Superintendent instead shall select and convene the budget review committee no later than ten working days after the district's receipt of the candidate list. [<i>EC 42127.2(a)</i>]</p>

N/A	County does not apportion money if school district neglects or refuses to make a budget	If the governing board of any school district neglects or refuses to make a budget, the county superintendent of schools shall not make any apportionment of state or county school money for the particular school district for the current school year. The county superintendent shall notify the appropriate county official that any warrants issued by the school district shall not be approved. [EC 42128]
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2023–24 Interim Reports

* Due dates are established in law unless otherwise noted. In accordance with *Government Code (GC) 6700, GC 6707, and GC 6803*, if the due date falls on a Saturday, Sunday, or holiday, the reporting date shall be the following workday. Unless stated otherwise, "days" means calendar days.

** Date calculated as prescribed in law.

*** Gann filing date administratively determined by the California Department of Education (CDE).

*****Education Code (EC) 42100* reporting will satisfy *EC 47604.33* requirement.

COE = County Office of Education

Any school district for which the county board of education serves as the governing board is not subject to *EC 42131* subdivisions (a) to (f), inclusive, but is governed instead by the interim reporting procedures set forth in subdivision (l) of *EC 1240*. [EC 42131(g)]

The school district superintendent shall submit two interim reports to the governing board of the district covering the district's financial and budgetary status for the periods ending October 31 and January 31. All reports shall be in a format or on forms prescribed by the State Superintendent. [EC 42130]

ON OR BEFORE*	ACTION TAKEN	SUMMARY AND CODE REFERENCE
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<p>After the county reviews the district interim or determines there are indicators of fiscal distress</p>	<p>County superintendent review of qualified or negative district certifications or review of district demonstrating fiscal distress</p>	<p>If a school district has a qualified or negative certification, or if there are indicators of fiscal distress, the county superintendent of schools shall notify the school district governing board and the State Superintendent in writing of his or her determination and the basis for that determination. The county superintendent shall report to the State Superintendent on the financial condition of the district and shall take action, as necessary, to ensure that the district meets its financial obligations. [EC 42131(b), EC 42127.6(a)]</p>
<p>June 1</p>	<p>June 30 projection (for districts filing a qualified or negative second interim)</p>	<p>The governing board of each school district that files a qualified or negative second interim certification, or whose second interim certification is changed to qualified or negative by the county superintendent of schools, shall provide to the county superintendent of schools, the State Superintendent, and the State Controller, no later than June 1, financial statement projections of the district's fund and cash balances through June 30 for the period ending April 30. [EC 42131 (f)]</p>
<p>N/A</p>	<p>County does not apportion money if school district neglects to file interim reports</p>	<p>If the governing board of any school district neglects to file interim reports, the county superintendent of schools shall not make any apportionment of state or county school money for the particular school district for the current school year. The county superintendent shall notify the appropriate county official that any warrants issued by the school district shall not be approved. [EC 42128]</p>

2022–23 Prior Year Reports

* Due dates are established in law unless otherwise noted. In accordance with *Government Code (GC) 6700, GC 6707, and GC 6803*, if the due date falls on a Saturday, Sunday, or holiday, the reporting date shall be the following workday. Unless stated otherwise, "days" means calendar days.

** Date calculated as prescribed in law.

*** Gann filing date administratively determined by the California Department of Education (CDE).

*****Education Code (EC) 42100* reporting will satisfy *EC 47604.33* requirement.

COE = County Office of Education

ON OR BEFORE*	ACTION TAKEN	SUMMARY AND CODE REFERENCE
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March 15 (2024)	District provides COE with corrections to audit report	The district governing board shall provide, at the county superintendent's request, any description of the correction or plan of correction to the audit report, if such description or plan has not been previously submitted to the county superintendent. [EC 41020(j)(2) and (3)]
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Questions: Fiscal Oversight and Support | sacsinfo@cde.ca.gov

Last Reviewed: Tuesday, May 02, 2023

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM: 5.2

DATE: December 8, 2023

SUBJECT:

Authorization of Interim Superintendent as a signer on the Maple Creek Elementary School District checking account.

DEPARTMENT/PROGRAM:

Board of Education

ACTION REQUESTED:

The Board is being asked to authorize Colby Smart as a signer on the Maple Creek Elementary School District checking account.

PREVIOUS STAFF/BOARD ACTION

None.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED

Dr. Colby Smart, Interim Superintendent for 2023-24 school year is requesting authorization as a signer on the Maple Creek Elementary School District checking account for fiscal purposes.

FISCAL IMPLICATIONS

None

CONTACT PERSON(S)

Colby Smart, Interim Superintendent

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM: 5.3.1

DATE: December 8, 2023

SUBJECT:

Appointment of Board Officers

DEPARTMENT/PROGRAM:

Board of Education

ACTION REQUESTED:

The Board is being asked to elect a President, Vice President, and if desired, a CCBE Voting Representative.

PREVIOUS STAFF/BOARD ACTION

This is an annual item.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED

The Board shall each year elect its entire slate of officers during the annual organizational meeting on or after the second Friday in December.

FISCAL IMPLICATIONS

None

CONTACT PERSON(S)

Colby Smart, Interim Superintendent

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM: 5.3.2

DATE: December 8, 2023

SUBJECT:

Establish Regular Meeting Dates and Times for 2024.

DEPARTMENT/PROGRAM:

Board of Education

ACTION REQUESTED:

The Board is being asked to adopt a regular meeting schedule for 2024.

PREVIOUS STAFF/BOARD ACTION

This is an annual item.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED

The Board annually adopts a regular meeting schedule for the upcoming calendar year during the December Organizational meeting.

FISCAL IMPLICATIONS

None

CONTACT PERSON(S)

Colby Smart, Interim Superintendent

**MAPLE CREEK ELEMENTARY SCHOOL DISTRICT
2024
PROPOSED MEETING SCHEDULE**

January 12, 2024
February 9, 2024
March 8, 2024
April 12, 2024
May 10, 2024
June 14, 2024
July 12, 2024
August 9, 2024
September 13, 2024
October 11, 2024
November 8, 2024
December 13, 2024 - Organizational Meeting

Board meetings are held at Maple Creek Elementary School and begin at 9:30 AM

**MAPLE CREEK ELEMENTARY SCHOOL
DECEMBER 8, 2023
BOARD OF TRUSTEES MEETING**

6.0 INFORMATION/DISCUSSION/ACTION ITEMS

6.1 Sample MOU between HCOE and Yulin County Taiwan

6.2 Update on Plans for School Garden

6.3 No Attachment
Superintendent's Report

Memorandum of Understanding
Between
Yunlin County Government, Taiwan,
And
Humboldt County Office of Education, USA

Humboldt County Office of Education, California, USA (hereinafter referred to as "Party A") and the Yunlin County Government, Taiwan (hereinafter referred to as "Party B") are motivated by the amicable relations between Taiwan and the United States and the principles of equality and mutual benefit. They aim to facilitate diversified exchanges and collaborations across various domains, including international interaction, technology, culture and arts, education and research, and talent cultivation for teachers and students. This commitment is made to enhance the development of international educational collaboration between the two parties. The terms of this collaboration are outlined as follows:

- I. Both institutions will actively promote physical visits and exchanges to bolster teacher capabilities.
- II. There will be reciprocal exchange of curriculum and teaching methodologies.
- III. Both parties will establish sister-school relationships to stimulate cultural and language learning among students.
- IV. Students will make use of digital learning platforms and video sharing to delve into the distinctive cultures of both regions.
- V. Both parties will collaboratively promote international education and bilingual education to foster students' global competitiveness.

This agreement is executed in duplicate, with each party retaining one original copy in both Traditional Chinese and English. It will take effect from the date of signing

On behalf of:



Humboldt County Office of
Education

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Yunlin County Government

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臺灣雲林縣政府與美國加州洪堡郡教育廳

合作意向書

美國加州洪堡郡教育廳(以下稱甲方)與臺灣雲林縣政府(以下稱乙方)基於臺美友好關係與平等互惠原則，為期許教師和學生在國際交流、科技、文化和藝術、教育和研究、人才培養等各個領域進行多元化的交流與合作，促進雙方國際教育合作發展，簽訂合作意向書如下：

- 一、雙方學校互相實體參訪交流，推動教師增能。
- 二、雙方課程與教學的互相交流。
- 三、雙方締結姊妹校合作交流，促進學生文化與語言學習。
- 四、學生透過數位學習與視訊分享雙方在地特色文化。
- 五、雙方共同推動國際教育和雙語教育，培養學生國際競爭力。

本協定書正本一式兩份，雙方各持正本一份，分別以正體中文和英文製作，並自簽署之日起生效。

立意向書人



美國加州洪堡郡教育廳

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雲林縣政府

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