# Maple Creek Elementary School District Board of Trustees

December 8th, 2023 9:30 AM 15933 Maple Creek Road - Korbel, 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. Korbel, CA in compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Superintendent of the Maple Creek School District at (707)668-5596. Notification 48 hours prior to the meeting will enable the district to make reasonable arrangements to assure accessibility to this meeting.

# MAPLE CREEK ELEMENTARY SCHOOL 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

# Maple Creek Elementary School District Board of Trustees

November 10th, 2023 9:30 AM 15933 Maple Creek Road - Korbel, 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. Korbel, CA in compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Superintendent of the Maple Creek School District at (707)668-5596. Notification 48 hours prior to the meeting will enable the district to make reasonable arrangements to assure accessibility to this meeting.

# **Board Report**

140.51 16.95 125.00	Total Number of Charles		CONTRACTOR CONTRACTOR
140.51 16.95	01-5819 E-RATE CONSULTING	740 11/30/2023 INFINITY COMMUNICATIONS	3000223740
140.51	01-5801 FIELDTRIP	358 11/20/2023 Revolving Cash Fund	3000222858
	01-5520 ULTILITIES	357 11/20/2023 PG&E	3000222857
19.60 1,104.60	01-5560 DUMP RUN		
645.23	01-4710 SCHOOL LUNCHES		
90.00	01-4364 FUEL		
27.95	MATERIAL/SUPPLIES		
185.25	FIRST 5 FOOD/SUPPLIES		
41.00	ELOP-SUPPLIES		
95.57	01-4310 ELOP-FOOD	356 11/20/2023 Muizelaar, Zoe T	3000222856
124.20	01-4310 MATERIAL/SUPPLIES	355 11/20/2023 Johnson, Jacklyn D	3000222855
83.80	01-5909 ULTILITIES	554 11/20/2023 AT&T	3000222854
531.32	01-4364 FUEL	35 11/16/2023 VALLEY PACIFIC PETROLEUM	3000222235
286.22	01-4310 ELOP-MATERIAL/SUPPLIES	34 11/16/2023 Johnson, Jacklyn D	3000222234
140.00	01-5801 fieldtrip	19 11/02/2023 Revolving Cash Fund	3000221119
35.69	01-4210 BOOKS	18 11/02/2023 Johnson, Jacklyn D	3000221118
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		Checks Dated 11/01/2023 through 11/30/2023	Checks Da

# **Fund Recap**

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

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.

Page 1 of 1

# Pay Date 11/30/2023

		District Liability	Gross Earnings	¢	BALANCING DATA		Vendor Liabilities	Vendor Checks	Vendor Summary for Pay Date 11/30/2023	19	TOTAL	Classified	Certificated	EARNINGS	TOTAL	Stipends	Extra Duty	Base Pay	<b>EARNINGS</b> by Group	TOTAL			3694		o de la companya de l	Regular	EARNINGS by Earnings Code
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# - Payroll Audit by-Employee

Pay Date 11/30/2023							
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	Elementary SD	SINGLE, STRSO (Non	-Member or Retiree[R]	SINGLE, STRSO (Non-Member or Retiree[R]) is primary, no secondary			
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	TEA 100 00 % (001559) 01-0001-0-1110-1000-1105-000-0000	110-1000-1105-000-0000					
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Page 1 of 3

# **Payroll Audit by Employee**

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Pay Date 11/30/2023					
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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.

ЈЕ: 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 between Column B (working budget)

and

**Difference** 

Column D (projected year totals).

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

12 62935 0000000 Form Cl E81XWXUGR2(2023-24)

Printed: 12/5/2023 8:57 AM

NOTICE OF CRITERIA AND STAND sections 33129 and 42130)	IDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standard	ds. (Pursuant to Education Code (EC)
Signed:	Date:	
-	District Superintendent or Designee	
NOTICE OF INTERIM REVIEW. AII	l action shall be taken on this report during a regular or authorized special meeting of the governing board.	
To the County Superintendent of So This interim report and certi	ichools: dification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Se	ction 42131)
Meeting Date:	Signed:	
	Pres	ident of the Governing Board
CERTIFICATION OF FINANCIAL C	CONDITION	
POSITIVE CERTIFI	FICATION	
As President of the for the current fisca	e Governing Board of this school district, I certify that based upon current projections this district will meet its fin all year and subsequent two fiscal years.	anciai obigations
QUALIFIED CERTI	TIFICATION	
As President of the obligations for the o	e Governing Board of this school district, I certify that based upon current projections this district may not meet current fiscal year or two subsequent fiscal years.	its financial
NEGATIVE CERTIF	IFICATION	
As President of the obligations for the	te Governing Board of this school district, I certify that based upon current projections this district will be unable to remainder of the current fiscal year or for the subsequent fiscal year.	o meet its financial
Contact person for addition	onal information on the interim report:	6
Name:	: Telephone:	
Title:	E-mail:	
1		

# 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.

	should be carefully reviewed.  D STANDARDS		Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent flacal years has not changed by more than two percent since budget adoption.		x
DITEDIA ANI	D STANDARDS (continued)		Met	Not Me
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)	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	Sataries 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
68	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 belance 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	
CHOOL ENGY	TAL INFORMATION		No	Yes
S1 S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance neviews) occurred since budget adoption that may impact the budget?	x	

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

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			112	Time
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?	×	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
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	
\$5	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
PPLEMENTA	AL INFORMATION (continued)		No	Yes
S6	Long-term Commitments	Does the district have long-lerm (multily ear) commitments or debt agreements?	х	
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?</li> </ul>	n/a	
		<ul> <li>If yes, will funding sources used to psy long-term commitments decreese or expire prior to the end of the commitment period, or are they one-time sources?</li> </ul>	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	x	
		If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-Insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S&A, Line 1b)		×
4		Classified? (Section S8B, Line 1b)		_ >
		Management/supervisor/confidential? (Section S8C, Line 1b)		)
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)	nia	
		Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?		
DITIONAL F	ISCAL INDICATORS		No	Ye
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?		,
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	Selery Increses 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?	х	
A7	Independent Financial System	is the district's financial system independent from the county office system?	х	
AB	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?		

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	
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 Cholce/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						00.004
(Sum of Lines A1 through A3)	8.10	8.10	2.70	6.50	(1.60)	-20.0%
5. District Funded County Program ADA				1	T 0.00	
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]			ļ		0.00	
g. Total, District Funded County Program ADA					0.00	0.0%
(Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA	5			0.50	(4.60)	-20.0%
(Sum of Line A4 and Line A5g)	8.10	8.10	2.70	6.50	0.00	
7. Adults In Correctional Facilities					0.00	150 201 3 7/1
8. Charter School ADA	TO THE SECOND	The state of the s			12 70 70	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
(Enter Charter School ADA using	74 98 5			The Late of		
Tab C. Charter School ADA)	CEDE SHOTE		TATE OF STREET	A SUR		

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Maple Creek Elementary Humboldt County

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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			r);		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	
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA				Wandale .	mings Valley dos	15 91 0
(Enter Charter School ADA using		WEST STATE	SUBSTREET		THE PERSON NAMED IN	W. St. St.
Tab C. Charter School ADA)	图		7 - 2 - 2		A STATE OF THE STATE OF	SA STREET, SALE

# 2023-24 First Interim AVERAGE DAILY ATTENDANCE

12 62935 0000000 Form AI E81XWXUGR2(2023-24)

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	-					
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 the	eir Fund 01, 09, o	r 62 use this wo	ksheet to report	ADA for those of	charter schools.	
Charter schools reporting SACS financial data separately from their	r authorizing LEAs	in Fund 01 or F	und 62 use this	worksheet to rep	ort their ADA.	
FUND 01: Charter School ADA corresponding to SACS fina						
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)]				1,45	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						0.00
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA					0.00	0.0%
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00		0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SAC	S financial data	reported in Fu	nd 09 or Fund	62.		1
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative					F	
Education ADA			_	T	0.00	Γ
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		0.00	0.00	0.00	0.00	0.0%
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	
7. Charter School Funded County Program ADA		1	1		0.00	
a. County Community Schools		<b>!</b>	-		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	1	11	1	1	3	1

# 2023-24 First Interim AVERAGE DAILY ATTENDANCE

Maple Creek Elementary Humboldt County 12 62935 0000000 Form AI E81XWXUGR2(2023-24)

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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	0.00	0.00	0.00	0.00	0.00	0.0%
(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.070
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	1		l			
(Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

# First Interim General Fund School District Criteria and Standards Review

12 62935 0000000 Form 01CSI E81XWXUGR2(2023-24)

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Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear

commitments (including cost-of-living adjustments).

ITERIA AND STANDARDS					
<ol> <li>CRITERION: Average Daily Attendance</li> <li>STANDARD: Funded average daily attendance</li> </ol>	(ADA) for any of	the current fiscal vear or two	subsequent fiscal years has not ch	anged by more than two perce	nt since budget adoptio
STANDARD: Funded average daily attendand		andard Percentage Range:	-2.0% to +2.0%		
	Dien icte ADA C.				
Calculating the District's ADA Variances					
TA ENTRY: Budget Adoption data that exist for the cur the current year will be extracted; otherwise, enter data fiscal years.	rent year will be ex a for all fiscal year	tracted; otherwise, enter data s. Enter district regular ADA ar	nto the first column for all fiscal ye nd charter school ADA correspondin	ars. First interim Projected Yo g to financial data reported in	ear Totals date that exist the General Fund, only
		Estimated F	unded ADA		
		Budget Adoption	First Interim		
		Budget	Projected Year Totals		
Fiscal Year		(Form 01CS, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
rrent 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
t Subsequent Year (2024-25)					
District Regular	L	9.90	8.10		
Charter School					
	Total ADA	9.90	8.10	(18.2%)	Not Met
d Subsequent Year (2025-26)			0.00		
District Regular	1	9.90	9.90		
Charter School	T-4-1 4D4	9.90	9.90	0.0%	Met
	Total ADA	9.90	3.35		
and the Standard					
3. Comparison of District ADA to the Standard					

# First Interim General Fund School District Criteria and Standards Review

12 62935 0000000 Form 01CSi E81XWXUGR2(2023-24)

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-	0513	PEDIO	M. F	
2.	CKI	LEKIO	N: ENI	rollment

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%	
-r's Enrollment Variances		

2A. Calculating the District's

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.

### Enrollment

	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status
Current Year (2023-24)				
District Regular	9.00	3.00		
Charter School	0.00			
Total Enrollmen	nt 9.00	3.00	(56.7%)	Not Met
1st Subsequent Year (2024-25)				
District Regular	11.00	9.00		
Charter School	0.00			
Total Enrollmen	nt 11.00	9.00	(18.2%)	Not Met
2nd Subsequent Year (2025-26)				
District Regular	11.00	11.00		
Charter School	0.00			
Total Enrollmer	nt 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.

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.

### First Interim General Fund School District Criteria and Standards Review

12 62935 0000000 Form 01CSI E81XWXUGR2(2023-24)

# CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average delty 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
	· ·	Itom ZAy	
hird Prior Year (2020-21) District Regular	10	11	
Charter School		0	
Total ADA/Enrollment	10	11	90.9%
Second Prior Year (2021-22)	4	4	
District Regular		0	
Charter School  Total ADA/Enrollment	4	4	100.0%
first Prior Year (2022-23)	6	6	
District Regular		0	
Charter School  Total ADA/Enrollment	6	6	100.0%
TOTAL ADMINISTRA		Historical Average Ratio:	97.0%
Dietrici's ADA	o Encollment Standard (histor	rical 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.

			Estimated P-2 ADA	Enrollment		
				CBEDS/Projected		
	Fiscal Year		(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)	District Regular		3	3		
*	Charter School		0			
<u> </u>		Total ADA/Enrollment	3	3	100.0%	Not Met
1st Subsequent Year (202	4-25) District Regular		8	9		
	Charter School	Total ADA/Enrollment	8	9	88.9%	Met
2nd Subsequent Year (202	25-26) 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.

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.

First Interim General Fund School District Criteria and Standards Review 12 62935 0000000 Form 01CSI E81XWXUGR2(2023-24)

# First Interim General Fund School District Criteria and Standards Review

12 62935 0000000 Form 01CSI E81XWXUGR2(2023-24)

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

### LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

**Budget Adoption** 

First Interim

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
	295,174.00	295,033.00	0.0%	Met
Current Year (2023-24)	324,698.00	295,174.00	(9.1%)	Not Met
1st Subsequent Year (2024-25)	334,242.00	318,363.00	(4.8%)	Not Met
2nd Subsequent Year (2025-26)	334,242.00	0.0,000.00		

# 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.

California Dept of Education SACS Financial Reporting Software - SACS V7 File: CSI\_District, Version 5

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# First Interim General Fund School District Criteria and Standards Review

12 62935 0000000 Form 01CSI E81XWXUGR2(2023-24)

### CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted suleries 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

### Unaudited Actuals - Unrestricted

	(Resources	0000-1999)	Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures
Third Prior Year (2020-21)	208,257.47	292,086.83	71.3%
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%
	4	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.

# Projected Year Totals - Unrestricted

(Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01), Objects 1000- 3999)	(Form 011, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2023-24)	127,801.00	232,301.00	55.0%	Not Met
st 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.

### First Interim General Fund School District Criteria and Standards Review

12 62935 0000000 Form 01CSI E81XWXUGR2(2023-24)

# 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

	Budget Adoption	First Interim		
	Budget	Projected Year Totals		Change is Outside
Object Range / Fiscal Year	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Objects				T
Current Year (2023-24)	25,913.00	29,393.00	13.4%	Yes
st 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
	19			
Explanation:	All Years - Federal Revenue has increased due	to an increase in REAP Funds.		
Explanation: (required if Yes)	All Years - Federal Revenue has increased due	to an increase in REAP Funds.		
(required if Yes)		to an increase in REAP Funds.		
(required if Yes)	cts 8300-8598) (Form MYPI, Line A3)		25 EV	Vez
(required if Yes) Other State Revenue (Fund 01, Obje	cts 8300-8599) (Form MYPI, Line A3)	98,588.00	-35.5%	Yes
(required if Yes)  Other State Revenue (Fund 01, Obje	cts 8300-8598) (Form MYPI, Line A3)	98,588.00 64,132.00	-20.2%	Yes
(required if Yes)	cts 8300-8599) (Form MYPI, Line A3)	98,588.00		
(required if Yes)  Other State Revenue (Fund 01, Obje  Current Year (2023-24)  Ist Subsequent Year (2024-25)	cts 8300-8599) (Form MYPI, Line A3)  152,824.00  80,340.00  67,426.00	98,588.00 64,132.00 64,132.00	-20.2% -4.9%	Yes
(required if Yes)  Other State Revenue (Fund 01, Obje Current Year (2023-24) 1st Subsequent Year (2024-25)	cts 8300-8599) (Form MYPI, Line A3)  152,824.00  80,340.00  67,426.00  2023-24 & 2024-25 – Other State Revenue has	98,588.00 64,132.00 64,132.00	-20.2% -4.9%	Yes No
(required if Yes)  Other State Revenue (Fund 01, Obje Current Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26)	cts 8300-8599) (Form MYPI, Line A3)  152,824.00  80,340.00  67,426.00	98,588.00 64,132.00 64,132.00	-20.2% -4.9%	Yes No
(required if Yes)  Other State Revenue (Fund 01, Obje Current Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26)  Explanation: (required if Yes)	152,824.00 80,340.00 67,426.00 2023-24 & 2024-25 — Other State Revenue has current and first subsequent year.	98,588.00 64,132.00 64,132.00	-20.2% -4.9%	Yes
(required if Yes)  Other State Revenue (Fund 01, Objecturent Year (2023-24)  Ist Subsequent Year (2024-25)  Ind Subsequent Year (2025-26)  Explanation: (required if Yes)	2023-24 & 2024-25 — Other State Revenue has current and first subsequent year.	98,588.00 64,132.00 64,132.00 decreased due to the elimination o	-20.2% -4.9% f the Community Schools	Yes No Grant and UPK Funds in
(required if Yes)  Other State Revenue (Fund 01, Objective Year (2023-24)  Ist Subsequent Year (2024-25)  And Subsequent Year (2025-26)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objective Yes)	2023-24 & 2024-25 - Other State Revenue has current and first subsequent year.  25,200.00	98,588.00 64,132.00 64,132.00 decreased due to the elimination o	-20.2% -4.9% f the Community Schools -4.0%	Yes No Grant and UPK Funds in
(required if Yes)  Other State Revenue (Fund 01, Obje Current Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26)  Explanation: (required if Yes)	2023-24 & 2024-25 — Other State Revenue has current and first subsequent year.	98,588.00 64,132.00 64,132.00 decreased due to the elimination o	-20.2% -4.9% f the Community Schools	Yes No Grant and UPK Funds in t

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) (For	m 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
1st Subsequent Fear (2024-23)	20,004.00	26.460.00	19.1%	Yes

2nd Subsequent Year (2025-26)	30,804.00	30,400.00	10.770	4
Explanation:	Il Years - Books and Supplies have increased	due to the addition of one-time	UPK, Arts & Music Block Grant	t, and Prop 28 funds.

Services and Other Operating Expenditures (Fund 01, Obje	CIR 2000-2339) (LOUIN MALL I) CHILD CO.			
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
Znd Subsequent 1 ear (2025-20)				

1020 207	
Explanation:	All Years - Services and Other Operating Expenditures has increased due to the addition of Deferred Maintenance along with In Person
(manimal if Vac)	Instruction and Community Schools Services in the current year.

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# First interim General Fund School District Criteria and Standards Review

12 62935 0000000 Form 01CSI E81XWXUGR2(2023-24)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures						
DATA ENTRY: All data are extracted or calculated.						
	Budget Adoption	First Interim				
Object Range / Fiscal Year	Budget	Projected Year Totals	Percent Change	Status		
Colour range / 1 com . Co.				······································		
Total Federal, Other State, and Other Local I						
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)	1				
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		
210 0000042011 ( 021 ( 021 2 2 )						
6C. Comparison of District Total Operating Revenues a	and Expenditures to the Standard Percentag	e Range		10.5		
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:	All Years - Federal Revenue has increased du	e to an increase in REAP Funds.				
Federal Revenue						
(linked from 6A	22					
if NOT met)						
	2023-24 & 2024-25 - Other State Revenue has	de la companya de la	o of the Community Schools G	cant and UPK Funds in the		
Explanation: Other State Revenue	current and first subsequent year.	s decreased due to the eministro	of the continuity consons c			
(linked from 6A				1		
if NOT met)						
ii NOT maty						
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:	All Years - Books and Supplies have increase	d due to the addition of one-time	UPK, Arts & Music Block Gran	t, and Prop 28 funds.		
Books and Supplies						
(linked from 6A						
if NOT met)						
	All Years - Services and Other Operating Exp	anditures has increased due to the	e addition of Deferred Mainten	ance along with in Person		
Explanation: Services and Other Exps	All Years - Services and Other Operating Exp Instruction and Community Schools Services	in the current year.	C CCCINOTION DOI DOI OF HEALINGTH			
Services and Other Exps (linked from 6A						
if NOT met)						

# First Interim General Fund School District Criteria and Standards Review

12 62935 0000000 Form 01CSI E81XWXUGR2(2023-24)

Printed: 12/5/2023 8:08 AM

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 17070/4(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) 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, NOTE: 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 Projected Year Totals Required Minimum (Fund 01, Resource 8150, Contribution Objects 8900-8999) Status 0.00 Not Met 19.143.60 OMMA/RMA Contribution 0.00 Budget Adoption Contribution (information only) 2. (Form 01CS, Criterion 7) If status is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) χ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) Other (explanation must be provided) Explanation: (required if NOT met

and Other is marked)

### First Interim General Fund School District Criteria and Standards Review

12 62935 0000000 Form 01CSi E81XWXUGR2(2023-24)

Printed: 12/5/2023 8:08 AM

# 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 uses in any of the current fiscal year or two subsequent fiscal years.

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

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

A. Calculating the District's Deficit Spending Standard Percenta	ge Levels			
ATA ENTRY: All data are extracted or calculated.				
		Current Year	1st Subsequent Year	2nd Subsequent Year
	2	(2023-24)	(2024-25)	(2025-26)
District's Available Reserve	Percentages (Criterion 10C, Line 9)	45.2%	45.3%	44.9%
District's Deficit Speni	ding Standard Percentage Levels		15.1%	15.0%
(one-third	of available reserve percentage):	15.1%	15.176	15.0%
umns.				
	Projected Y	ear Totals Total Unrestricted		
	Net Change In	Total Unrestricted Expenditures	Definit Spending Lovel	
	•	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-	Deficit Spending Level (If Net Change In Unrestricted Fund	
Fiscal Year	Net Change In Unrestricted Fund Balance	Total Unrestricted Expenditures and Other Financing Uses	(If Net Change in	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999)	(If Net Change in Unrestricted Fund Balance is negative, else	Status Met
rrent Year (2023-24)	Net Change In Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
urrent Year (2023-24) t Subsequent Year (2024-25)	Net Change In Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 3.5%	Met
urrent Year (2023-24) at Subsequent Year (2024-25) nd Subsequent Year (2025-26)	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)  (12,913.00) (12,913.00)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999) (Form MYPI, Line B11) 363,909.00 424,782.00	(If Net Change in Unrestricted Fund Belance is negative, else N/A) 3.5%	Met Met
urrent Year (2023-24) st Subsequent Year (2024-25) nd Subsequent Year (2025-26) C. Comparison of District Deficit Spending to the Standard	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)  (12,913.00) (12,913.00)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999) (Form MYPI, Line B11) 363,909.00 424,782.00	(If Net Change in Unrestricted Fund Belance is negative, else N/A) 3.5%	Met Met
urrent Year (2023-24) st Subsequent Year (2024-25) nd Subsequent Year (2025-26) C. Comparison of District Deficit Spending to the Standard	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)  (12,913.00) (12,913.00)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999) (Form MYPI, Line B11) 363,909.00 424,782.00	(If Net Change in Unrestricted Fund Belance is negative, else N/A) 3.5%	Met Met
urrent Year (2023-24)  at Subsequent Year (2024-25)  ad Subsequent Year (2025-26)  C. Comparison of District Deficit Spending to the Standard	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)  (12,913.00) (12,913.00)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999) (Form MYPI, Line B11)  363,909.00  424,782.00  426,104.00	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 3.5% 3.0% 3.0%	Met Met Met
Current Year (2023-24)  1st Subsequent Year (2024-25)  2nd Subsequent Year (2025-26)  8C. Comparison of District Deficit Spending to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)  (12,913.00) (12,913.00)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999) (Form MYPI, Line B11)  363,909.00  424,782.00  426,104.00	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 3.5% 3.0% 3.0%	Met Met Met

CRITERION: Fund and Cash Balances

### First Interim General Fund School District Criteria and Standards Review

12 62935 0000000 Form 01CSI E81XWXUGR2(2023-24)

A. FUND BALANCE STANDARD: Projected general f	rund balance will be positive at the end of the current fiscal year a	and two subsequent fiscal	years.
9A-1. Determining if the District's General Fund Ending B	alence is Positive		
DATA ENTRY: Current Year data are extracted. If Form MYPI	exists, data for the two subsequent years will be extracted; if no	it, enter data for the two s	ubsequent years.
	Ending Fund Balance		
	General Fund		
	Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status	
Сипенt 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	t 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 i	s Positive		
DATA ENTRY: If Form CASH exists, data will be extracted; if	not, data must be entered below. Ending Cash Balance General Fund	Status	
Fiscal Year	(Form CASH, Line F, June Column)		
Current Year (2023-24)	674,069.00	Met	
	A the Observational		
9B-2. Comparison of the District's Ending Cash Balance	to the Standard		
DATA ENTRY: Enter an explanation if the standard is not met	<b>.</b>		
1a. STANDARD MET - Projected general fund cash b	balance will be positive at the end of the current fiscal year.		16
Explanation: (required if NOT met)		· ·	

# First Interim General Fund School District Criteria and Standards Review

12 62935 0000000 Form 01CSI E81XWXUGR2(2023-24)

### 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 uses¹:

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.

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

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

- 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	
	46,

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

# 10B. Calculating the District's Reserve Standard

objects 7211-7213 and 7221-7223)

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	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)
633,089.00	577,945.00	579,267.00
633,089.00	577,945.00	579,267.00

Expenditures and Other Financing Uses
 (Form 01I, objects 1000-7999) (Form MYPI, Line B11)

Plus: Special Education Pass-through
 (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)

Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)

California Dept of Education SACS Financial Reporting Software - SACS V7 File: CSI\_District, Version 5

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

# First Interim General Fund School District Criteria and Standards Review

12 62935 0000000 Form 01CSI E81XWXUGR2(2023-24)

# Maple Creek Elementary Humboldt County

- 4. Reserve Standard Percentage Level
- Reserve Standard by Percent
   (Line B3 times Line B4)
- 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	28,897.25	28,963.35
80,000.00	80,000.00	80,000.00
80,000.00	80,000.00	80,000.00

### First Interim General Fund School District Criteria and Standards Review

12 62935 0000000 Form 01CSI E81XWXUGR2(2023-24)

10C. Ca	culating the District's Available Reserve Amount			
DATA EN	ITRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter da	ta for the two subsequent years	3.	
		Current Year		
Reserve	Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestri	cted resources 0000-1999 except Line 4)	(2023-24)	(2024-25)	(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. Co	mparison of District Reserve Amount to the Standard			
DATA EN	TRY: Enter an explanation if the standard is not met.			
1a.	STANDARD MET - Available reserves have met the standard for the current year and two subset	quent fiscal years.		
	Explanation: (required if NOT met)			

# First Interim General Fund School District Criteria and Standards Review

12 62935 0000000 Form 01CSI E81XWXUGR2(2023-24)

SUPPLEM	IENTAL INFORMATION
DATA ENT	RY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
<b>S</b> 1.	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
34.	
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:
	<b></b>
S3.	Temporary Interfund Borrowings
	Does your district have projected temporary borrowings between funds?
1a.	(Refer to Education Code Section 42603)
	(160 d. to 200 all of 160 all of
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 <sub>*/</sub>	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:
	Ä.

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### 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 then 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.

	Budget Adoption	First Interim		A	
escription / Fiscal Year	(Form 01CS, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 5980)					
Surrent Year (2023-24)	(74,833.00)	(53,970.00)	-27.9%	(20,863.00)	Not Met
st Subsequent Year (2024-25)	(75,018.00)	(54,154.00)	-27.8%	(20,864.00)	Not Met
nd Subsequent Year (2025-26)	(87,932.00)	(54,154.00)	-38.4%	(33,778.00)	Not Met
1b. Transfers In, General Fund *	454 074 00	06 503 00	-36 5%	(55 472 00)	Not Met
Current Year (2023-24) Ist Subsequent Year (2024-25)	151,974.00 175,170.00	96,502.00 157,418.00	-36.5% -10.1%	(55,472.00) (17,752.00)	Met
current Year (2023-24) st Subsequent Year (2024-25) md Subsequent Year (2025-26)			_		Met
current Year (2023-24) st Subsequent Year (2024-25) and Subsequent Year (2025-26)  1c. Transfers Out, General Fund *	175,170.00	157,418.00	-10.1%	(17,752.00)	Not Met  Not Met  Not Met
Current Year (2023-24) st Subsequent Year (2024-25) and Subsequent Year (2025-26)	175,170.00 179,863.00	157,418.00 135,551.00	-10.1% -24.6%	(17,752.00) (44,312.00)	Met Not Met

Have capital project cost overruns occurred since budget adoption that may impact the general func operational budget? No

# 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:

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

(required if NOT met)

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<sup>\*</sup> Include transfers used to cover operating deficits in either the general fund or any other fund.

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1c.	MET - Projected transfers out have not change	ed since budget adoption by more than the standard for the current year and two subsequent riscal years.
	Explanation: (required if NOT met)	
1d.	NO - There have been no capital project cost	overruns occurring since budget adoption that may impact the general fund operational budget.
	Project Information: (required if YES)	

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### S6. Long-term Commitments

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

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

StA. Iden	Brication of the District's Long-term Commit						
DATA ENT data may applicable.	RY: If Budget Adoption data exist (Form 01CS, be overwritten to update long-term commitment	Item S6A), long- data in Item 2, a	term commitment data will be ex s applicable. If no Budget Adopt	ctracted and it w ion data exist, c	ill only be neces lick the appropris	sary to click the appropriate but ate buttons for items 1a and 1b,	ton for item 1b. Extracted and enter all other data, as
a. Does your district have long-term (multiyear) commitments?				1			
Ma	(If No, skip items 1b and 2 and sections S6B a				No		
	b. If Yes to Item 1a, have new long-term (mult	iyear) commitme	ents been incurred	1			
	since budget adoption?				N/A		
2.	If Yes to Item 1a, list (or update) all new and e benefits other than pensions (OPEB); OPEB is	commitments and required anning S7A.	ual debt service	amounts. Do no	it include long-term commitment	is for postemployment	
		# of Years	SAC	S Fund and Obje	ect Codes Used	For:	Principal Balance
	Type of Commitment	Remaining	Funding Sources (Rev	enues)	Debt S	Service (Expenditures)	as of July 1, 2023-24
Capital Le							
	as of Participation						
	bligation Bonds						
	y Retirement Program						
	ool Building Loans						
	ated Absences						
Cumpans	albu Abstitutis						
Other Lon	g-term Commitments (do not include OPEB):						
	TOTAL						0
	TOTAL:						
			Prior Year	Currer	nt Year	1st Subsequent Year	2nd Subsequent Year
			(2022-23)	(202	3-24)	(2024-25)	(2025-26)
			Annual Payment	Annual F	Pay ment	Annual Payment	Annual Payment
	Type of Commitment (continued)		(P & I)	(P	& 1)	(P & I)	(P & I)
Capital Le							
	es of Participation						
	Obligation Bonds						
	ly Retirement Program						
	nool Building Loans						
	ated Absences						
Compano							
Other Lor	ng-term Commitments (continued):						
			l				

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

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S6B. Cor	nparison of the District's Annual Payments to	Prior Year Annual Payment
DATA EN	TRY: Enter an explanation if Yes.	
1a.	No - Annual payments for long-term commitme	ents 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)	
	ntification of Decreeses to Funding Sources L	Jeed to Pay Long-term Commitments  em 1; if Yes, an explanation is required in Item 2.
1.		mmitments 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 expi	re prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.
	Explanation: (Required if Yes)	

#### First Interim General Fund School District Criteria and Standards Review

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### 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.

	un de la Birtista Fatimated II abilità for Doctomolos mont Donafit	s Other Than Pensions (OPEB)
S7A. Ide	ntification of the District's Estimated Unfunded Liability for Postemployment Benefit	e Anter Lines Landings for mal
DATA EN Interim d	ITRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data the late in Items 2-4.	nat exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First
1	a. Does your district provide postemployment benefits	
1.	other than pensions (OPEB)? (If No, skip items 1b-4)	No
	טנווס נותו שמונות ער בשוי (ני יויט, מהש המוום יושי)	1
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB ilabilities?	n/a
	c. If Yes to Item 1a, have there been changes since	
	budget adoption in OPEB contributions?	n/a
	Douget adoption in OFED continuotions	
		Budget Adoption
2	OPEB Liabilities	(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	Budget Adoption
	actuarial valuation or Alternative Measurement Method	(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	e fund)
	(Funds 01-70, objects 3701-3752)	
	Силенt 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:	

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7B. Ide	ntification of the District's Unfunded Liability for Self-Insurance Programs	- 10_			
ATA EN Iterim da	ITRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that ata in items 2-4.	: exist (Form 01CS,	Item S7B) will be extracted;	otherwise, enter Budget A	doption and First
1	a. Does your district operate any self-insurance programs such as	11 122			
	workers' compensation, employee health and welf are, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No			
	b. If Yes to item 1a, have there been changes since budget adoption in self- insurance liabilities?	n/a			
	c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a			
			Budget Adoption		
2	Self-Insurance Liabilities		(Form 01CS, Item S7B)	First Interim	
-	a. Accrued liability for self-insurance programs				
	b. Unfunded liability for self-insurance programs				
3	Self-Insurance Contributions a. Required contribution (funding) for self-Insurance programs		Budget Adoption (Form 01CS, Item S7B)	First Interim	
	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:				

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#### 98.

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 previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the previously ratified multiyear agreements 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.						
38A. Cost	Analysis of District's Labor Agreements -	Certificated (Nor	-management) Employees				
DATA ENTF	RY: Click the appropriate Yes or No button fo	r "Status of Certif	cated Labor Agreements as of	the Previous Re	porting Period." Th	ere are no extractions in this se	ction.
Status of C	ertificated Labor Agreements as of the Pr	evious Reporting	g Period		No		
Nere all ce	rtificated labor negotiations settled as of budg	let adobtion r	te number of FTEs, then skip to	section S8B.	I.	<u>.</u>	
			with section SSA.				
		II NO, COMMINDO	With Goods and a				
Certificate	d (Non-management) Salary and Benefit N	egotiations		_		1st Subsequent Year	2nd Subsequent Year
			Prior Year (2nd Interim)		nt Year		(2025-26)
			(2022-23)	(202	3-24)	(2024-25)	(2020 20)
Number of positions	certificated (non-management) full-time-equiv	valent (FTE)	2.2		1.8	1.8	1.8
1a.	Have any salary and benefit negotiations be	en settled since b	udget adoption?		No	b. 005 semelate supptions 2	and 3
		If Yes, and the	corresponding public disclosur	e documents hav	re been filed with 1	the COE, complete questions 2	e 2.5
		if Yes, and the	corresponding public disclosur	e documents hav	e not been filed w	ith the COE, complete question	is 2-0.
		If No, complet	e questions 6 and 7.				
1b.	Are any salary and benefit negotiations still	unsettled?			Yes		
	If Yes, complete questions 6 and 7.						
Negotiatio	ns Settled Since Budget Adoption						
2a.	Per Government Code Section 3547.5(a), da	ate of public disclo	sure board meeting:				
					-		
2b.	Per Government Code Section 3547.5(b), we	as the collective b	argaining agreement		1		
	certified by the district superintendent and o	hlef business offi	cial?				
		If Yes, date o	f Superintendent and CBO cert	fication:		\	
3.:	Per Government Code Section 3547.5(c), w	as a budget revisi	on adopted				
	to meet the costs of the collective bargaining				n/a		
		If Yes, date o	f budget revision board adoption	n:			
			Begin Date:		7	End Date:	1
4.	Period covered by the agreement:		Begin Date.				
5.	Salary settlement:			Cum	ent Year	1st Subsequent Year	2nd Subsequent Year
o.	Cally Comment			(20	123-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in	the interim and m	ultiyear				
	projections (MYPs)?						
	,	0	ne Year Agreement				
		Total cost of	salary settlement				
		% change in	salary schedule from prior year				
			ar				
			luitiyear Agreement				f
			salary settlement				
		% change in (may enter te	salary schedule from prior year ext, such as "Reopener")				
		Identify the	source of funding that will be us	ed to support mu	ultiyear salary com	mitments:	
		Tourist of the contract of the					

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Negotiatio	ons Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	1,051		
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
	A A Alice a plane appendixto ingregage	0	0	0
7.	Amount included for any tentative salary schedule increases			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifica	nted (Non-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
			No	No
1.	Are costs of H&W benefit changes included in the interim and MYPs?	No	0	- 0
2.	Total cost of H&W benefits	0		0.0%
3.	Percent of H&W cost paid by employer	0.0%	0.0%	0.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
Certifica	ated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption	No		
Аге апу	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:			
			1st Subsequent Year	2nd Subsequent Year
		Current Year	(2024-25)	(2025-26)
Certific	ated (Non-management) Step and Column Adjustments	(2023-24)	(2024-23)	1
	A STATE OF THE STA	Yes	Yes	Yes
1.	Are step & column adjustments included in the Interim and MYPs?	1,034	708	408
2.	Cost of step & column adjustments	112.0%	(32.0%)	(42.0%)
3.	Percent change in step & column over prior year	112.070		
		Current Year	1st Subsequent Year	2nd Subsequent Year
	or available (topolite and entirements)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Certific	cated (Non-management) Attrition (layoffs and retirements)			
Certific	cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?	(2023-24)	(2024-25)	(2025-26)
1.	Are savings from attrition included in the interim and MYPs?	(2023-24)	(2024-25)	(2025-26)
		(2023-24) Yes	(2024-25) No	(2025-26) No
1. 2.	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?	(2023-24) Yes	(2024-25) No	(2025-26) No
1. 2.	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?	(2023-24) Yes	(2024-25) No No	(2025-26) No No
1. 2.	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?	(2023-24) Yes	(2024-25) No No	(2025-26) No No
1. 2.	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?	(2023-24) Yes	(2024-25) No No	(2025-26) No No
1. 2.	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?	(2023-24) Yes	(2024-25) No No	(2025-26) No No
1. 2.	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?	(2023-24) Yes	(2024-25) No No	(2025-26) No No
1. 2.	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?	(2023-24) Yes	(2024-25) No No	(2025-26) No No
1. 2.	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?	(2023-24) Yes	(2024-25) No No	(2025-26) No No

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					_			
S8B. Cost	Analysis of District's Labor Agreements - Cla	essitied (Non-	-management) Employe					0
DATA ENTR	RY: Click the appropriate Yes or No button for "S	Status of Class	sified Labor Agreements	as of the	Previous Repo	rting Period." Then	a are no extractions in this soci	lon.
Status of C	lassified Labor Agreements as of the Previo	us Reporting	Period		9			
	ssified labor negotiations settled as of budget a	doption?				No		
	ı	f Yes, comple	te number of FTEs, then	skip to s	section S8C.			
	ı	f No, continue	with section SSB.					
Classified	(Non-management) Salary and Benefit Negot	lations			Curren	+ Voor	1st Subsequent Year	2nd Subsequent Year
			Prior Year (2nd Inter	nm)			(2024-25)	(2025-26)
			(2022-23)		(202		0.0	0.0
Number of	classified (non-management) FTE positions	X.		.7		0.0	0.0	
			outest adoption?			No		
1a.	Have any salary and benefit negotiations been	settled since t	- companyeding public di	aclasura	documents hav		ne COE, complete questions 2	and 3.
		IT Yes, and un	e corresponding public di	eciosure :	documents hav	e not been filed w	th the COE, complete question	s 2-5.
			te questions 6 and 7.	30,030,0	aboumonts	<b>-</b> 7.0		
		IT NO, COMPIE	te questions o and 7.					
41-	Are any salary and benefit negotiations still uns	ettled?						
1b.			ete questions 6 and 7.			Yes	i	
			•					
Necotiation	ns Settled Since Budget Adoption				15			
2a.	Per Government Code Section 3547.5(a), date	of public discl	osure board meeting:					
2b.	Per Government Code Section 3547.5(b), was t							
	certified by the district superintendent and chief							
		If Yes, date of	of Superintendent and CB	O certific	cation:	L		
3.	Per Government Code Section 3547.5(c), was a		ion adopted			n/a		
to meet the costs of the collective bargaining agreement?  If Yes, date of budget revision board adoption					100			
		If Yes, date	of budget revision board	acoption:				
			[			7	End	]
4.	Period covered by the agreement:		Begin Date:			_	Date:	]
					_		4at Subsequent Vons	2nd Subsequent Year
5.	Salary settlement:					nt Year	1st Subsequent Year (2024-25)	(2025-26)
					(20:	23-24)	(2024-23)	(2020-20)
	is the cost of salary settlement included in the	interim and m	nultly ear			1		
	projections (MYPs)?							
			O Year Agranment					
		Tetal cost of	One Year Agreement salary settlement	•				
			salary schedule from pric	or veer				
		W CHERISO III	or	. ,				
			Multiyear Agreemen	t				
		Total cost of	salary settlement					
			salary schedule from pri	or year				
		(may enter t	ext, such as "Reopener")					
		Identify the	source of funding that w	li be used	to support mu	niyear salary com	munents:	
Negotiat	ions Not Settled						1	
6.	Cost of a one percent increase in salary and	statutory bene	fits			667	I	
					Cur	ent Year	1st Subsequent Year	2nd Subsequent Year
						023-24)	(2024-25)	(2025-26)

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7. Amount included for any tentative selary schedule increases

0 0 98 0

### First Interim General Fund School District Criteria and Standards Review

12 63935 0000000 Form 01CSi E81XWXUGR2(2023-24)

	The state of the s	Current Year	1st Subsequent Year	Znd Subsequent 1 eas
Classifie	d (Non-management) Health and Welfere (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
	2.8		No	No
1.	Are costs of H&W benefit changes included in the interim and MYPs?	No	0	0
2.	Total cost of H&W benefits	0	0.0%	0.0%
3.	Percent of H&W cost paid by employer	0.0%		0.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
	and the second s			
Classifie	d (Non-management) Prior Year Settlements Negotiated Since Budget Adoption	No		
Are arry n	new costs negotiated since budget adoption for prior year settlements included in the interim?	- 10		
	If Yes, amount of new costs included in the Interim and MYPs			
	If Yes, explain the nature of the new costs:			
		Current Year	1st Subsequent Year	2nd Subsequent Year
	and the state of t	(2023-24)	(2024-25)	(2025-26)
Classifie	d (Non-management) Step and Column Adjustments			
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 & column over prior year	0.0%	0.0%	0.0%
3.	Larging of the state of the sta	-		
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classific	ed (Non-management) Attrition (layoffs and retirements)	(2023-24)	(2024-25)	(2025-26)
			N-	No
1.	Are savings from attrition included in the interim and MYPs?	Yes	No	NO
				A1-
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No
	alle Will 31			
Classifi	ed (Non-management) - Other			
List othe	er significant contract changes that have occurred since budget adoption and the cost impact of	each (i.e., hours of employment, i	eave of absence, bonuses, etc.	y:

#### First interim General Fund School District Criteria and Standards Review

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S8C. Cost	Analysis of District's Labor Agreements - Management/S	upervisor/Confidential Employe	998				
DATA ENT	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 I	Management/Supervisor/Confidential Labor Agreements	as of the Previous Reporting Pe	rlod				
	anagerial/confidential labor negotiations settled as of budget a			No			
	If Yes or n/a, complete number of FTEs, then skip to S9.				————•		
	If No, continue with section SBC.						
	11 140, CORRIGIO MAIN BOOKON COO.						
Manageme	ent/Supervisor/Confidential Salary and Benefit Negotiatio	ns					
		Prior Year (2nd Interim)	Currer	it Year	1st Subsequent Year	2nd Subsequent Year	
		(2022-23)	(202	3-24)	(2024-25)	(2025-26)	
Number of	management, supervisor, and confidential FTE positions	.5		.5	.5	.5	
Hallion O	Inmingenions, supervises, and conserved the posterior						
1a.	Have any salary and benefit negotiations been settled since	budget adoption?					
		lete question 2.		No			
t-		ete questions 3 and 4.					
		,					
1b.	Are any salary and benefit negotiations still unsettled?			Yes			
		lete questions 3 and 4.					
Negotiatio	ns Settled Since Budget Adoption						
2.	Salary settlement:		Currer	nt Year	1st Subsequent Year	2nd Subsequent Year	
2.	College Colleg		(202	3-24)	(2024-25)	(2025-26)	
	Is the cost of salary settlement included in the interim and $\boldsymbol{\pi}$	nuttiveer	Г — <u>`</u>				
		lonly dai					
	projections (MYPs)?						
	Total cost of salary settlement						
Change in salary schedule from prior year (may enter text, such as "Reopener")							
	(may onto m	,,					
Negotiatio	ns Not Settled						
3.	Cost of a one percent increase in salary and statutory benef	its		295			
٥.	out of a one persons instead in the same of						
			Curre	nt Year	1st Subsequent Year	2nd Subsequent Year	
			(202	3-24)	(2024-25)	(2025-26)	
4.	Amount included for any tentative salary schedule increases			0	0	0	
٦.	Pariodic molecular any contents of the pariodic molecular and the pariodic	I.					
Managem	ent/Supervisor/Confidential		Curre	nt Year	1st Subsequent Year	2nd Subsequent Year	
Health an	d Welfare (H&W) Benefits		(2023-24)		(2024-25)	(2025-26)	
	representatives ATT and ATT CONCESS. HIS						
1.	Are costs of H&W benefit changes included in the interim an	d MYPs?	1	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%	0.0%	
4.	Percent projected change in H&W cost over prior year		0.	0%	0.0%		
Managen	nent/Supervisor/Confidential		Curre	nt Year	1st Subsequent Year	2nd Subsequent Year	
Step and	Column Adjustments		(202	3-24)	(2024-25)	(2025-26)	
1.	Are step & column adjustments included in the interim and M	YPs?		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%	
	•						
Managen	nent/Supervisor/Confidential		Curre	nt Year	1st Subsequent Year	2nd Subsequent Year	
Other Be	nefits (mileage, bonuses, etc.)		(202	3-24)	(2024-25)	(2025-26)	
1.	Are costs of other benefits included in the interim and MYPs	? 9		No	No	No	
2.	Total cost of other benefits						

#### First Interim General Fund School District Criteria and Standards Review

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	For	m 01CS	Į
E81XWX	UGR2	2023-24	

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

24 3/11	12	
	2	

### First interim General Fund School District Criteria and Standards Review

·12 62935 0000000 Form 01CSI E81XWXUGR2(2023-24)

39.

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

39A. Identification of Other Fun	ds with Negative Ending Fund Balances	
DATA ENTRY: Click the appropria	te 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?	fund export) and
	If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim multity ear projection report for each fund.	rung report) and
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. for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.	. Provide reasons

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#### First interim General Fund School District Criteria and Standards Review

12 62935 0000000 Form 01CSI E81XWXUGR2(2023-24)

ADDITION	AL FISCAL INDICATORS		
The following the reviewing the contract of th	ng agency to the need for additional review. DATA	onal data for reviewing agencies. A "Yes" answer to any single indicator does n LENTRY: Click the appropriate Yes or No button for items A2 through A9; Ite	not necessarily suggest a cause for concern, but may alert m A1 is automatically completed based on data from
A1	Do cash flow projections show that the district wi	III and the current fiscal year with a	F
A1.	negative cash balance in the general fund? (Data		No
	are used to determine Yes or No)		14
A2.	Is the system of personnel position control indep	pendent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and cur	rrent fiscal years?	Yes
A4.	Are new charter schools operating in district bour enrollment, either in the prior or current fiscal years.		No
A5.	Has the district entered into a bargaining agreem or subsequent fiscal years of the agreement wo are expected to exceed the projected state fund	ould result in salary increases that	No
A6.	Does the district provide uncapped (100% employees?	oyer paid) health benefits for current or	No
A7.	Is the district's financial system independent of	the county office system?	No
A8.	Does the district have any reports that indicate Code Section 42127.6(a)? (If Yes, provide copi		No
<b>A9</b> .	Have there been personnel changes in the supe official positions within the last 12 months?	arintendent or chief business	Yes
When pro	viding comments for additional fiscal indicators, p	please include the item number applicable to each comment.	
	Comments: (optional)	New Superintendent.	
	=		

#### -First Interim General Fund School District Criteria and Standards Review

12 62935 0000090 Form 01C3I E81XWXUGR2(2023-24)

End of School District First Interim Criteria and Standards Review

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

12 62935 0000000 Form 01I E81XWXUGR2(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col⊒3 & D) (돈)	% Diff Column B 8 D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	295,174.00	295,033.00	146,372.00	295,033.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue		8300-8599	1,530.00	701.00	(130.00)	701.00	0.00	0.09
4) Other Local Revenue		8600-8799	12,730.00	12,730.00	2,727.58	12,730.00	0.00	0.09
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	0.09
2) Classified Salarles		2000-2999	37,995.00	43,020.00	10,393.78	43,020.00	0.00	0.09
3) Employ ee Benefits		3000-3999	31,285.00	15,542.00	3,643.36	15,542.00	0.00	0.09
4) Books and Supplies		4000-4999	25,456.00	28,979.00	8,074.17	28,979.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	80,847.00	75,521.00	48,539.55	75,521.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			260,601,00	232,301.00	82,533.86	232,301.00	200	( State of
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers			48,833.00	76,163.00	66,435.72	76,163.00		
1) Interfund Transfers		0000 0000	454 074 00	00 500 00		00 500 00	0.00	
a) Transfers In     b) Transfers Out		8900-8929 7600-7629	151,974.00	96,502.00	0.00	96,502.00	0.00	0.09
2) Other Sources/Uses		7000-7025	131,608.00	131,608.00	0.00	131,608.00	0.00	0.09
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions		8980-8999	(74,833.00)	(53,970.00)	0.00	(53,970.00)	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0000 0000					0.00	0.0
E. NET INCREASE (DECREASE) IN FUND			(54,467.00)	(89,076.00)	0.00	(89,076.00)		
BALANCE (C + D4)			(5,634.00)	(12,913.00)	66,435.72	(12,913.00)	THIS ASSESSED	
F. FUND BALANCE, RESERVES  1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	342,949.12	342,949.00	Senton	342,949.00	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00	Barrie I	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			342,949.12	342,949.00	PRACTICE S	342,949.00	0.00	0.07
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c +		-1.55					E 1 1 1 S	Sale and Sale
F1d) 2) Ending Balance, June 30 (E + F1e)			342,949.12 337,315.12	342,949.00 330,036.00		342,949.00		
Components of Ending Fund Balance			331,313.12	330,030.00		330,030.00	A STATE OF	
a) Nonspendable								
a, itoliopolitation								
Revolving Cash		9711	2,250.00	2,250.00		2,250.00		

California Dept of Education SAÇS Financial Reporting Software - SACS V7 File: Fund-Ai, Version 5

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00	N SAIR	
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	17-25	net Flore
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		5		grand S	Carried Street
Professional Development	0000	9780	6,878.00					-
School & Library Improvement	0000	9780	3,780.00				AND THE MONEY	A
Technology	0000	9780	20,000.00				1	-
Deferred Maintenance	0000	9780	144,324.00				10. 33.03	<b>三</b>
State Lottery Revenue	1100	9780	5,592.00					CONTRACTOR OF THE PERSON
Donations	0000	9780	1 1	100.00				FIRM
Fund Raising	0000	9780	1 1	121.00				TO BE THE
Block Grant	0000	9780	1	3,167.00				Hall Prop
Pupil Transportation	0000	9780		131,608.00			上海主观	AND THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IN COLUM
Instructional Materials	0000	9780		20,632.00	THE REAL PROPERTY.			Cardinat.
Professional Development	0000	9780		12,189.00			THE REAL PROPERTY.	Commission.
School & Library Improvement	0000	9780		3,494.00			Wast Sive of	US Wet.
Technology	0000	9780		20,000.00				
Deferred Maintenance	0000	9780		128,853.00			TESTER S	of schools
State Lottery Revenue	1100	9780	1	5,372.00			AUG TOUR	
Donations	0000	9780				100.00	5.00	
Fund Raising	0000	9780				121.00		
Block Grant	0000	9780			Swains !	3,167.00		E. C. C.
Pupil Transportation	0000	9780		Y	E SESTION	131,608.00		
Instructional Materials	0000	9780				20,632.00	NE GENERAL	100 mg
Professional development	0000	9780				12,189.00		
School & Library Improvement	0000	9780				3,494.00	1 / St. St.	7
Technology	0000	9780				20,000.00	1500	18 5 50
Deferred Maintenance	0000	9780				128,853.00	City of	MINIO FIVE
State Lottery Revenue	1100	9780				5,372.00	To the fa	Dish That
e) Unassigned/Unappropriated							Superite.	
Reserve for Economic Uncertainties		9789	0.00	2,250.00	Daw William	2,250.00		100
Unassigned/Unappropriated Amount		9790	(1,302.88)	0.00		0.00		
LCFF SOURCES			1					
Principal Apportionment								13
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

12 62935 0090900 Form 01i E81XWXUGR2(2023-24)

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	0.09
Timber Yield Tax		8022	1,101.00	1,448.00	0.00	1,448.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.09
County & District Taxes								
Secured Roll Taxes		8041	31,532.00	31,946.00	0.00	31,946.00	0.00	0.09
Unsecured Roll Taxes		8042	1,241.00	1,181.00	0.00	1,181.00	0.00	20.0
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	4 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)						0.00	0.00	0.0
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			1	2.00	0.00	0.00	0.00	0.0
(50%) Adjustment		8089	0.00	0.00	0.00	295,033.00	0.00	0.0
Subtotal, LCFF Sources			295,174.00	295,033.00	146,372.00	295,033.00	0.00	
LCFF Transfers								
Unrestricted LCFF				0.00	0.00	0.00	0.00	0.0
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		
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		8099				0.00	0.00	0.0
Years		6099	0.00	0.00	0.00	0.00		-
TOTAL, LCFF SOURCES			295,174.00	295,033.00	146,372.00	295,033.00	0.00	0.1
FEDERAL REVENUE					0.00	0.00	0.00	0.
Maintenance and Operations		8110	0.00	0.00	100000	0.00		District Control
Special Education Entitlement		8181	0.00	0.00	The second second			
Special Education Discretionary Grants		8182	0.00	0.00	20000	0.00		
Child Nutrition Programs		8220	0.00	0.00		0.00		
Donated Food Commodities		8221	0.00	0.00	With the second			0
Forest Reserve Funds		8260	0.00	0.00				
Flood Control Funds		8270	0.00	0.00			+	+
Wildlife Reserve Funds		8280	0.00	0.00				_
FEMA		8281	0.00	0.00		-	+	-
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0	
Title I, Part A, Basic	3010	8290		ST LIFE				1
Title I, Part D, Local Delinquent Programs	3025	8290		The state of		- Spring	1000000	
Title II, Part A, Supporting Effective	4035	8290		13/13/13	The state of the s	S DE LOS	1 S 1 S 1	

California Dept of Education SACS Financial Reporting Software - SACS V7 File: Fund-Ai, Version 5

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Title III, Part A, Immigrant Student Program	4201	8290			health	(4) (4)		
Title III, Part A, English Learner Program	4203	8290		Sec. 100				STATE OF THE PARTY OF
Public Charter Schools Grant Program (PCSGP)	4610	8290		Call Control				
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	40/					
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					Teller.		Contract of the Contract of th	34 4 C. L.
Other State Apportionments				P V lake			Separate Sep	
ROC/P Entitlement				Tun			E CITE AND	
Prior Years	6360	8319						
Special Education Master Plan			00000		Viete de la company			THE REAL PROPERTY.
Current Year	6500	8311	A ROLL			1000	PARSON NO.	
Prior Years	6500	8319						ALESSES.
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								making in
Restricted Levies - Other						Contract of the contract of th	TINE PA	AND WART TO
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	1000			F.		W #50
Career Technical Education Incentive Grant Program	6387	8590					ACCOUNTS OF	ON PERSONS
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590					San Kuli	
California Clean Energy Jobs Act	6230	8590					VESTI THE	
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590			MILEUM		PANT COLOR	SIDNEY.
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						23		10 C - 10 C
Other Local Revenue			Town Sales					THE SHE
County and District Taxes						WELLS CO	TIP 2 4 5	

### 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		学の感
Unsecured Roll		8616	0.00	0.00	0.00	0.00	THE PURPLE	
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		ſ						
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	121	8629	0.00	0.00	0.00	0.00		
Sales								0.0%
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	
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								0.00
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	
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00
All Other Local Revenue		8699	2,430.00	2,430.00	837.42			
Tuition		8710	0.00	0.00	0.00	0.00		
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.09
Transfers Of Apportionments				650EV				FREEZE
Special Education SELPA Transfers					and the same		Cauri egreger	The same of
From Districts or Charter Schools	6500	8791		THE STATE OF THE S		PART		
From County Offices	6500	8792					1000年的第	
From JPAs	6500	8793			THE STATE OF	Nº 45 V. 3		
ROC/P Transfers					10、唐德族	NOT MEDICAL PROPERTY.		The state of the s
From Districts or Charter Schools	6360	8791	The state of the s				The state of the s	
From County Offices	6360	8792	07:360					Talento La Const
From JPAs	6360	8793					A SE LINES	12 (2 to 1937) W
Other Transfers of Apportionments		A-7A-1	0.00	0.00	0.00	0.00	0.00	0.0
From Districts or Charter Schools	All Other	8791 8792	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 of Codes	Ortginal 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	6793	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' Salarles		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		180						
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		19.4	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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### 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)
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		5000						
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	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,847.00	75,521.00	48,539.55	75,521.00	0.00	0.09
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.09
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
Tuition for Instruction Under Interdistrict Attendance Agreements State Special Schools		7110 7130	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payments						0.00	0.00	0.0
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	-
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	<b></b>
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues				0.00	0.00	0.00	0.00	0.0
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	
To County Offices		7212	0.00	0.00	-	0.00		-
To JPAs  Special Education SELPA Transfers of Apportionments		7213	0.00	0.00	0.00	0.00	0.00	
To Districts or Charter Schools	6500	7221	DE AND AND			NEEDE BE		1 1 0 1 1 Pm
To County Offices	6500	7222					1 ( Cast)	
To JPAs	6500	7223	1000		5 1920			
ROC/P Transfers of Apportionments							100000	150000
To Districts or Charter Schools	6360	7221			The state of the s			
To County Offices	6360	7222						antieniese
To JPAs	6360	7223	in legitur		a distance of the		100 Per 100 Per	
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	.0.00	0.
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	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, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF				g.				
INDIRECT COSTS		7040	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Indirect Costs		7310 7350	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	
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								ļ
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.
(a) TOTAL, INTERFUND TRANSFERS IN			151,974.00	96,502.00	0.00	96,502.00	0.00	0.
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.
To: Special Reserve Fund		7612	131,608.00	131,608.00	0.00	131,608.00	0.00	0.
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.
(b) TOTAL, INTERFUND TRANSFERS OUT			131,608.00	131,608.00	0.00	131,608.00	0.00	0.
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.
Proceeds								
Proceeds from Disposal of Capital		8953	0.00	0.00	0.00	0.00	0.00	0.
Assets			0.00	0.00	0.00	0.00	0.00	
Other Sources Transfers from Funds of		8965	0.00	0.00	0.00	0.00	0.00	0
Lapsed/Reorganized LEAs			0.00	0.00	0.00	0.00	0.00	
Long-Term Debt Proceeds				f				
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0
			0.00		5.50			
USES Transfers of Funds from				12				
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	C
CONTRIBUTIONS				1)				
Contributions from Unrestricted Revenues		8980	(74,833.00)	(53,970.00)	0.00	(53,970.00)	0.00	0

California Dept of Education SACS Financial Reporting Software - SACS V7 File: Fund-%இVersion 5 (2000) - \$0 T

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

12 62935 0000000 Form 011 E81XWXUGR2(2023-24)

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%

12 62935 0000000 Form 011 E81XWXUGR2(2023-24)

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							0.00	0.09
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue		8100-8299	25,913.00	29,393.00	0.00	29,393.00	0.00	0.09
3) Other State Revenue		8300-8599	151,294.00	97,887.00	62,875.59	97,887.00	0.00	0.09
4) Other Local Revenue		8600-8799	12,470.00	11,471.00	7,013.69	11,471.00	0.00	0.07
5) TOTAL, REVENUES			189,677.00	138,751.00	69,889.28	138,751.00	e Sy years	AND S
B. EXPENDITURES								0.09
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	
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		5000-5999	53,826.00	97,865.00	1,713.65	97,865.00	0.00	0.0
Expenditures		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0
Capital Outlay     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		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0
Costs 9) TOTAL, EXPENDITURES			261,271.00	269,180.00	13,133.12	269,180.00		
OVER EXPENDITURES BÉFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(71,594.00)	(130,429.00)	56,756.16	(130,429.00)	P SAFER SE	and the second
1) Interfund Transfers							0.00	0.0
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.
2) Other Sources/Uses					0.00	0.00	0.00	0.
a) Sources		8930-8979	0.00	0.00		0.00		
b) Uses		7630-7699	0.00	0.00				
3) Contributions		8980-8999	74,833.00	53,970.00	0.00	53,970.00	0.00	18548.00
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						4== === ==		
a) As of July 1 - Unaudited		9791	150,575.63	150,575.00	STATE OF THE STATE	150,575.00		-
b) Audit Adjustments		9793	0.00	0.00	7/3/2011/0/20	0.00	Total Control of the	
c) As of July 1 - Audited (F1a + F1b)			150,575.63	150,575.00	100000000000000000000000000000000000000	150,575.00		0 0
d) Other Restatements		9795	0.00	0.00		0.00	0.00	
e) Adjusted Beginning Balance (F1c + F1d)			150,575.63	150,575.00		150,575.00	200 1 146	
2) Ending Balance, June 30 (E + F1e)			153,814.63	74,116.00		74,116.00		
Components of Ending Fund Balance				No.			19 5 7 7	200
a) Nonspendable							She Fa	
Revolving Cash		9711	0.00	0.00		0.00	STATE OF STREET	
_		9712	0.00	0.00	0 18 18 18 18	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								ALL SHEET
Stabilization Arrangements		9750	0.00	0.00		0.00		A SECOND
Other Commitments		9760	0.00	0.00		0.00	110,200	CHARLE -
d) Assigned								10505V0 5
Other Assignments		9780	0.00	0.00		0.00		45/642/1
e) Unassigned/Unappropriated								one local number of
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00	-2VA	E P STEEL
LCFF SOURCES				P		TO NOT THE	Maria mala se	BEST DO
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		3 - 17 4
Tax Relief Subventions								inter-
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		SEPTEMBER .
Other Subventions/In-Lieu Taxes		8029	0.60	0.00	0.00	0.00	SE ASSESSED	
County & District Taxes			COLUMN TO A STATE OF	SURE PROPERTY.		The Addition		Alica Carrie
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		God to
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		THE REAL PROPERTY.
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)  Roy alties and Bonuses		8081	0.00	0.00	0.00	0.00		HOME TON IN
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	C. C. S. S. S. S.	We gray in
Less: Non-LCFF		0002	0.00	0.00	3 3 3 3 3 3	120000	o male bush	ALCOHOL:
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		1.67
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00	Septime.	
LCFF Transfers			100				MINE TO	STATE OF STREET
Unrestricted LCFF								200
Transfers - Current Year	0000	8091					All Harry	wanes.
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	Land Sell	
Property Taxes Transfers		8097	0.00	0.00	0.00	0,00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior		8099	0.00	0.00	0.00	0.00	0.00	0.0%
Years		#	0.00	0.00	0.00	0.00	0.00	0.09

# 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			0.00	0.00	0.00	0.00	0.00	0.0%
Maintenance and Operations		8110	0.00		0.00	2,328.00	0.00	0.0%
Special Education Entitlement		8181	2,328.00	2,328.00		0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00		0.00	0.09
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.09
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		ALC: SAID
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		D BV
FEMA	F	8281	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from Federal		8287	0.00	0.00	0.00	0.00	0.00	0.0
Sources	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0
Title I, Part A, Basic	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0
Title I, Part D, Local Dellnquent Programs Title II, Part A, Supporting Effective			- 0.00					
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		
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
	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0
Career and Technical Education	All Other	8290	23,378.00	26,132.00	0.00	26,132.00	0.00	0.0
All Other Federal Revenue	All Other	0230	25,913.00	29,393.00	0.00	29,393.00	0.00	0.0
TOTAL, FEDERAL REVENUE			20,913.00	20,000.00	5.00			<b></b>
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years	0300	0010						
Special Education Master Plan	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0
Current Year	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years			0.00					
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	_
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	0.1
Tax Relief Subventions	47							1
Restricted Levies - Other						B		0.1
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.

### 2023-24 First Interim General Fund Restricted (Resources 2000-9993) 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			1					
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		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8639	0.00	0.00	0.00	0.00		+
All Other Sales		8650	0.00	0.00	0.00			<b></b>
Leases and Rentals		8660	0.00	0.00				
Interest  Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00				0.0%
Fees and Contracts						A CHERT		
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		VED ES
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/Dev eloper Fees		8681	0.00	0.00			0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00			0.00	0.09
Other Local Revenue		0000	1.00					
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	W man	

5.00

## 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)
Pass-Through Revenues From Local		8697	0.00	0.00	0.00	0.00	0.00	0.09
Sources		8699	6,050.00	6,050.00	5,215.69	6,050.00	0.00	0.09
All Other Local Revenue		8710	0.00	0.00	0.00	0.00	0.00	0.09
Tuition		8781-8783		0.00	0.00	0.00	0.00	0.09
All Other Transfers In		8/61-8/63	0.00	0.00	0.00	0.00	0.00	0.07
Transfers Of Apportionments								
Special Education SELPA Transfers	6500	8791	0.00	0.00	0.00	0.00	0.00	0.09
From Districts or Charter Schools	6500	8792		5,421.00	1,798.00	5,421.00	0.00	0.09
From County Offices			6,420.00	0.00	0.00	0.00	0.00	0.0
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers				0.00	0.00	0.00	0.00	0.09
From Districts or Charter Schools	6360	8791	0.00	0.00				0.0
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	
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	0.09
Noncapitalized Equipment		4400	0.00	15,000.00	0.00	15,000.00	0.00	0.09
Food		4700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			5,648.00	26,632.00	0.00	26,632.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES	b.				A)			
Subagreements for Services		5100	0.00	437.00	0.00	437.00	0.00	0.09
Travel and Conferences		5200	1,562.00	2,638.00	0.00	2,638.00	0.00	0.09
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalize Improvements	d	5600	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs		5710	6,273.00	19,437.00	0.00	19,437.00	0.00	0.09
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	-
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	_
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 of Major Expansion of School Libraries	r	6300	0.00	0.00	0.00	0.00	0.00	
Equipment		6400	0.00	0.00	0.00	0.00	0.00	+
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	
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tultion								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00		_	+
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0
Tultion, Excess Costs, and/or Deficit Payments		#5						
Payments to Districts or Charter School	ols	7141	0.00	0.00	0.00	0.00		-
Payments to County Offices		7142	64,837.00	43,002.00	0.00	43,002.00	0.00	_
Payments to JPAs		7143	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 (3)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Co! 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	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.09
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers	7.11. 0.11.0.	7281-7283	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service		. 200	0.00					
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
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	Satanasas	THE PERSON
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					T P TO SER			
SOURCES								
State Apportionments			The Barrey				10 Sec. 10 B	STATE OF THE PARTY OF
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		

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

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E81XWXUGR2(2023-24)

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		1						
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		Special S
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		
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			(22,761.00)	(54,266.00)	123,191.88	(54,266.00)		
1) Interfund Transfers		8900-8929	151,974.00	96,502.00	0.00	96,502.00	0.00	0.0%
a) Transfers In		7600-7629	131,608.00	131,608.00	0.00	131,608.00	0.00	0.0%
b) Transfers Out 2) Other Sources/Uses								
•		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources 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)		9	(2,395.00)	(89,372.00)	123,191.88	(89,372.00)		
F. FUND BALANCE, RESERVES					The Party			
1) Beginning Fund Balance		8						
a) As of July 1 - Unaudited		9791	493,524.75	493,524.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	493,524.00	0.00	
b) Audit Adjustments		9793	0.00	0.00	1 10 10 100	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			493,524.75	493,524.00	N. A. C.	493,524.00	Jan 64 30	18/1/19
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
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	a control of	
Components of Ending Fund Balance		58				1		
a) Nonspendable		11					Total State	Tark but
Revolving Cash		9711	2,250.00	2,250.00		2,250.00	- CANARA	in the page
Stores		9712	0.00	0.00	32 32	0.00		Let Attack

## 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)
Prepaid Items		9713	0.00	0.00		0.00		S PARK 2
All Others		9719	0.00	0.00		0.00		de Appenie
b) Restricted		9740	153,814.63	74,116.00		74,116.00		
c) Committed							Lement	
Stabilization Arrangements		9750	0.00	0.00		0.00	THE REAL PROPERTY.	5 A
Other Commitments		9760	0.00	0.00	NEED TO	0.00	LE Actual	
d) Assigned								- Ferrence
Other Assignments		9780	336,368.00	325,536.00		325,536.00		
Donations	0000	9780	200.00					
Fund Raising	0000	9780	121.00					OF STREET BATTER
Block Grant	0000	9780	2,601.00					
Pupil Transportation	0000	9780	131,608.00					
Instructional Materials	0000	9780	21,264.00		<b>沙里提</b>			
Professional Development	0000	9780	6,878.00					
School & Library Improvement	0000	9780	3,780.00					The Company of the
Technology	0000	9780	20,000.00				7 3 8	
Deferred Maintenance	0000	9780	144,324.00				Assessed to	
State Lottery Revenue	1100	9780	5,592.00				alles Bajo	
Donations	0000	9780	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	100.00				1900
Fund Raising	0000	9780		121.00				
Block Grant	0000	9780		3,167.00			THE STREET	CONTRACTOR
Pupil Transportation	0000	9780		131,608.00	and the last			
Instructional Materials	0000	9780		20,632.00			SK COMPANY	STATE OF
Professional Development	0000	9780		12,189.00				
School & Library Improvement	0000	9780		3,494.00				
Technology	0000	9780		20,000.00				THE REAL PROPERTY.
Deferred Maintenance	0000	9780		128,853.00	NAME OF STREET			
State Lottery Revenue	1100	9780		5,372.00				
Donations	0000	9780		0,07200		100.00		446 157
Fund Raising	0000	9780				121.00		
Block Grant	0000	9780				3,167.00	SOLUTE THE E	49.0
Pupil Transportation	0000	9780				131,608.00		
Instructional Materials	0000	9780	7			20,632.00		
Professional development	0000	9780	2			12,189.00		Contract of the last of the la
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	4			5,372.00		Service of the
e) Unassigned/Unappropriated					FACE CO.	0,012.00		
Reserve for Economic Uncertaintles		9789	0.00	2,250.00		2,250.00		
Unassigned/Unappropriated Amount		9790	(1,302.88)	0.00		0.00		
CFF SOURCES			(1,302.03)	0.00	HOLD BOOK	<b>5.00</b>		
rincipal 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 -		8012						
			28,517.00	17,497.00	6,556.00	17,497.00	0.00	0.0

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#### Maple Creek Elementary Humboldt County

## 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)
Tax Relief Subventions	G G				0.00	289.00	0.00	0.0%
Homeowners' Exemptions		8021	283.00	289.00	0.00	1,448.00	0.00	0.0%
Timber Yield Tax		8022	1,101.00	1,448.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	
County & District Taxes				04 046 00	0.00	31,946.00	0.00	0.09
Secured Roll Taxes		8041	31,532.00	31,946.00	0.00	1,181.00	0.00	0.09
Unsecured Roll Taxes		8042	1,241.00	1,181.00	0.00	13.00	0.00	0.09
Prior Years' Taxes		8043	14.00	13.00	0.00	693.00	0.00	0.09
Supplemental Taxes		8044	493.00	693.00	0.00	093.00		
Education Revenue Augmentation Fund (ERAF)		8045	1,199.00	1,320.00	0.00	1,320.00	0.00	0.09
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.09
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0
Miscellaneous Funds (EC 41604)			0.00	0.00	0.00	0.00	0.00	0.0
Royalties and Bonuses		8081		0.00	0.00	0.00	0.00	0.0
Other In-Lieu Taxes		8082	0.00	0.00	0.00	4.00		-
Less: Non-LCFF			0.00	0.00	0.00	0.00	0.00	0.0
(50%) Adjustment		8089	295,174.00	295,033.00	146,372.00	295,033.00	0.00	0.0
Subtotal, LCFF Sources			293,174.00	200,000.00				
LCFF Transfers								
Unrestricted LCFF	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0
Transfers - Current Year	0000 All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0
All Other LCFF Transfers - Current Year	All Other							
Transfers to Charter Schools in Lieu of Property Taxes		8096 8097	0.00	0.00		0.00	0.00	
Property Taxes Transfers		0097	0.00					
LCFF/Revenue Limit Transfers - Prior		8099	0.00	0.00	0.00	0.00	0.00	
Years TOTAL, LCFF SOURCES			295,174.00	295,033.00	146,372.00	295,033.00	0.00	0.
FEDERAL REVENUE				0.00	0.00	0.00	0.00	o.
Maintenance and Operations		8110	0.00	-	-			0.
Special Education Entitlement		8181	2,328.00	_			-	
Special Education Discretionary Grants	120 180	8182	0.00		-	-		
Child Nutrition Programs		8220	0.00				-	
Donated Food Commodities		8221	0.00	-				
Forest Reserve Funds		8260	0.00					-
Flood Control Funds		8270	0.00					-
Wildlife Reserve Funds		8280	0.00	+			-	
FEMA		8281	0.00			-	-	_
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	3.0	+
Pass-Through Revenues from Federal Sources		8287	0.00			+		
Title I, Part A, Basic	3010	8290	0.00					
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.0	0 0.0	0.00	0.0	-
Title II, Part A, Supporting Effective Instruction	4035	8290	207.00	933.0	0.0	0 933.0	0.0	0 0

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#### 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)
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			1					
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			1 1	943				

California Dept of Education SACS Financial Reporting Software - SACS V7 File: Fund-Ai, Version 5

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

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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)
				0.00	0.00	0.00	0.00	0.0%
Secured Roll		8615	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	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	
Non-Ad Valorem Taxes					0.00	0.00	0.00	0.0%
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	
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		0004	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	5,400.00	1,350.00	5,400.00	0.00	0.0%
Leases and Rentals		8650	5,400.00		540.16	4,400.00	0.00	0.0%
Interest		8660	4,400.00	4,400.00	340.10	1,100.01		
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			0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8671		0.00		0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00		0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	500.00			0.00	0.0%
Interagency Services		8677	500.00					0.0%
Mitigation/Developer Fees		8681	0.00		-			0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00			1
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.0	0.0%
Pass-Through Revenues From Local		8697	0.00	0.00	0.00	0.00	0.0	
Sources		8699	8,480.00	8,480.00	6,053.11	8,480.00	0.0	0.0%
All Other Local Revenue		8710	0.00	0.00	0.00	0.00	0.0	
Tuition		8781-8783	0.00	0.0	0.00	0.00	0.0	0.0%
All Other Transfers In								
Transfers Of Apportionments  Special Education SELPA Transfers			1					
From Districts or Charter Schools	6500	8791	0.0	0.0	0.0	0.0	0.0	
1	6500	8792	6,420.0	5,421.0	0 1,798.0	5,421.0	0.0	
From County Offices	6500	8793	0.0	0.0	0.0	0.0	0.0	0.0%
From JPAs	3444							
ROC/P Transfers From Districts or Charter Schools	6360	8791	0.0	0.0	0.0	0.0		
From County Offices	6360	8792	0.0	0 0.0	0.0	0.0	0 0.0	
	6360	8793	0.0	0 0.0	0.0	0.0	0 0.0	0.0%
From JPAs Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.0	0.0	0.0	0.0		0.0%
From Districts of Charter Schools From County Offices	All Other		0.0	0.0	0.0	0.0	0 0.	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 Totas (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			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	0.09
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	115,960.00	103,789.00	17,312.64	103,789.00	0.00	0.09
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
TOTAL, CERTIFICATED SALARIES			158,460.00	127,702:00	20,854.29	127,702.00	0.00	0.09
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.
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,300.00	1,300.00	159.29	1,300.00	0.00	
Books and Other Reference Materials		4200	900.00	900.00	0.00	900.00	0.00	
Materials and Supplies		4300	26,404.00	35,911.00	6,734.44	35,911.00	0.00	0.
Noncapitalized Equipment		4400	0.00	15,000.00	0.00	15,000.00	0.00	
Food		4700	2,500.00	2,500.00	1,180.44	2,500.00		+
TOTAL, BOOKS AND SUPPLIES			31,104.00	55,611.00	8,074.17	55,611.00	0.00	0.
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	437.00			+	
Travel and Conferences		5200	4,902.00	5,978.00		+		
Dues and Memberships		5300	688.00	769.00				_
Insurance		5400-5450	3,238.00			1		_
Operations and Housekeeping Services		5500	7,969.00	7,969.00	443.74	7,969.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalize Improvements	ed	5600	2,380.00	2,380.00	71.45	2,380.00	0.0	0 0

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Maple Creek Elementary Humboldt County

#### 2023-24 First Int⊵rin. 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	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.09
Professional/Consulting Services and		5000						
Operating Expenditures		5800	109,851.00	146,288.00	45,385.90	146,288.00	0.00	0.09
Communications		5900	5,645.00	5,645.00	249.11	5,645.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			134,673.00	173,386.00	50,253.20	173,386.00	0.00	0.09
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	7 <b>22</b> 1	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	0.1
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.
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	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.
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.

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

12 62935 0000000 Form 011 E81XWXUGR2(2023-24)

escription	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)
OTAL, OTHER OUTGO (excluding Transfers f Indirect Costs)			64,837.00	43,002.00	0.00	43,002.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF				E STATE OF THE STA				10 mm
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	Assistant at	
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.09
OTAL, OTHER OUTGO - TRANSFERS OF			0.00	0.00	0.00	0.00	0.00	0.0
OTAL, EXPENDITURES			521,872.00	501,481.00	95,666.98	501,481.00	0.00	0.0
NTERFUND TRANSFERS								
NTERFUND 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
NTERFUND TRANSFERS OUT		7611	0.00	0.00	0.00	0.00	0.00	0.0
To: Child Development Fund		7612	131,608.00	131,608.00	0.00	131,608.00	0.00	0.0
To: Special Reserve Fund		7612	131,608.00	131,000.00	0.00	101,000.00		
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.
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.1
(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					0.00	0.00	0.00	0.
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	1	
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.
Other Sources					1		1	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.
Long-Term Debt Proceeds								
Proceeds from Certificates of		8971	0.00	0.00	0.00	0.00	0.00	0
Participation		8972	0.00	0.00	0.00	0.00	0.00	0
Proceeds from Leases		8973	0.00	0.00		0.00	0.00	0
Proceeds from Lease Revenue Bonds		8974	0.00	0.00	+	0.00	0.00	0
Proceeds from SBITAs		8979	0.00	0.00		0.00	0.00	0
All Other Financing Sources		45/5	0.00	0.00			0.00	0
(c) TOTAL, SOURCES			0.00	0.00	1 3.00			1
USES			1					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.0	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.0	0
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.0	0 0
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Maple Creek Elementary Humboldt County

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

12 62935 0000000 ; Form 011 E81XWXUGR2(2023-24)

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		To the little of
(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%

#### Maple Creek Elementary Humboldt County

#### First Interim General Fund Exhibit: Restricted Balance Detail

12 62935 0000000 Form 011 E81XWXUGR2(2023-24)

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

12629350000000 Form 17I E31XWXUGR2(2023-24)

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

Maple Creek Elementary Humboldt County

escription	Resource Object Codes 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)
. REVENUES		0.00	0.00	0.00	0.00	0.00	0.0%
1) LCFF Sources	8010-80	the Control		0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-82	The State of the S	M SERVICE	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-88			309.70	1,900.00	0.00	0.0%
4) Other Local Revenue	8600-87	48.44	1000000000	309.70	1,900.00		
5) TOTAL, REVENUES		1,900.00	1,900.00	303.70	1,000.00		
. EXPENDITURES			0.00	0.00	0.00	0.00	0.0%
1) Certificated Salaries	1000-1	1 BAT 500	PARTIE STATE	0.00	0.00	0.00	0.09
2) Classified Salaries	2000-2		AT ELEVISION OF	0.00	0.00	0.00	0.09
3) Employee Benefits	3000-3		E200 101	The same	0.00	0.00	0.09
4) Books and Supplies	4000-4	A 100 M	TO THE STATE OF	0.00	E = 25 0 1	0.00	0.09
5) Services and Other Operating Expenditures	5000-5	TO SHALL W		0.00	0.00	0.00	0.09
6) Capital Outlay	6000-6	999 0.0	0.00	0.00	0.00	0.00	
	7100 7299,7-	The second second second		To line	200	0.00	San In
7) Other Outgo (excluding Transfers of Indirect Costs)	749		0.00	0.00	0.00	A 190	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7	399 0.0	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		0.0	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES		1,900.0	1,900.00	309.70	1,900.00		
OTHER FINANCING 300N023/0023     Interfund Transfers					l		
a) Transfers In	8900-8	929 131,608.0	131,608.00	0.00	131,608.00	0.00	1
b) Transfers Out	7600-7	629 151,974.0	96,502.00	0.00	96,502.00	0.00	0.0
2) Other Sources/Uses		li .					
a) Sources	8930-	3979 0.0	0.00	0.00	0.00	0.00	
	7630-	7699 0.0	0.00	0.00	0.00	0.00	
b) Uses	8980-	3999 0.	0.00	0.00	0.00	0.00	0.0
Contributions     TOTAL, OTHER FINANCING SOURCES/USES		(20,366.0	0) 35,106.00	0.00	35,106.00	\$453 CB	1000
E. NET INCREASE (DECREASE) IN FUND BALANCE (C +		(18,466.0	0) 37,006.00	309.70	37,006.00		
D4)		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		WAS DEED			
F. FUND BALANCE, RESERVES					100		
1) Beginning Fund Balance	97	246,595.	22 246,595.0		246,595.00	0.00	0.0
a) As of July 1 - Unaudited	97		00 0.0	1975	0.00	0.00	0.0
b) Audit Adjustments	91	246,595		The state of the s	246,595.0	0	The state of
c) As of July 1 - Audited (F1a + F1b)	97	1	00 0.0	September 1997	0.0	0.0	0.0
d) Other Restatements	97	246,595			246,595.0	O REPORTED	2016
e) Adjusted Beginning Balance (F1c + F1d)		228,129		10000	283,601.0	100 3002	1
2) Ending Balance, June 30 (E + F1e)		220,120			E 200 %	1	
Components of Ending Fund Balance			75 %	TO THE	製造物		
a) Nonspendable	07	11 0	.00 0.0	0	0.0	0	
Revolving Cash		100	.00 0.0		0.0		
Stores		3-19		12 11 12 12 12	0.0	Office U.S.	Man i
Prepaid Items			10 25 3 1	10 CASUL	0.0	E WILLIAM V	118
All Others		U.S. Charles	.00 0.0	and the same	0.0	THE REAL PROPERTY.	
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#### 2023-24 First Interim Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

12629350000000 Form 17I E81XWXUGR2(2023-24)

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	KIND WA	Teller to the
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								A DESCRIPTION OF THE PERSON OF
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			1 1					
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					18.8	100		10 7
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								70 TOS
(a - b + c - d + e)			(20,366.00)	35,106.00	0.00	35,106.00	ALTHOUGH A	275

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\$23-24 First Interim

Special Reserve Fund for Other Than Capital Outlay Projects
Resericted Detail

12629350000 100 Form 171 EB1XWXUGR2(2023-26)

Maple Creek Elementary Humboldt County

Description	2023-24 Projected Totals
	0.00

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (图)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Columi B & D (F)
A. REVENUES				2 1912				
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue		6300-6599	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			AUST AND	AR KE				
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) Employ ee 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-	0.00	0.00	0.00	0.00	0.00	0.0
		7499	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	0.1
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.
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0,00	0.00	0.00	0.00	0.
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		Less.
E. NET INCREASE (DECREASE) IN FUND BALANCE (C +			2,400.00	2,400.00	304.61	2,400.00		
D4)			2,400.00	2,400.00	304.01	2,400.00		NAME OF TAXABLE PARTY.
F. FUND BALANCE, RESERVES				1				
1) Beginning Fund Balance		0704	044 430 00	214 470 00		211 179 00	0.00	0.
a) As of July 1 - Unaudited		9791	211,178.22	211,178.00	THE ROLL	211,178.00		
b) Audit Adjustments		9793	0.00	0.00	3000	1	THE RESERVE THE PARTY OF	U.
c) As of July 1 - Audited (F1a + F1b)			211,178.22	211,178.00	0 2 2 2	211,178.00	The second name of the second	0.
d) Other Restatements		9795	0.00	0.00	F 8 -	0.00	COLUMN TO SERVICE STATE OF THE PARTY OF THE	0.
e) Adjusted Beginning Balance (F1c + F1d)			211,178.22	211,178.00	STORY OF THE PARTY OF	211,178.00	No. of the last	10.00
2) Ending Balance, June 30 (E + F1e)			213,578.22	213,578.00		213,578.00	and the	1680
Components of Ending Fund Balance					V 4 19	1		108
a) Nonspendable					Car B	l .	1	Mass
Revolving Cash		9711	0.00	0.00	THE REAL PROPERTY.	0.00	A CONTRACTOR OF THE PARTY OF TH	
Stores		9712	0.00	0.00		0.00	THE REAL PROPERTY.	200
Prepaid Items		9713	0.00	0.00	TO SO	0,00		
All Others		9719	0.00	0.00	3500	0.00	Eng-william	SIN S
b) Legally Restricted Balance		9740	0.00	0.00	5 5 6	0.00	SH PRINT	90
c) Committed			W. 10072		0101112	NO ENTER	THE REAL PROPERTY.	178

California Dept of Education SACS Financial Reporting Software - SACS V7 File: Fund-Fi, Version 3 Maple Creek Elementary Humboldt County

#### 2023-24 First Interim Special Reserve Fund for 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)
Stabilization Arrangements		9750	0.00	0.00	100 E	0.00		1972
Other Commitments		9760	0.00	0.00		0.00	P 1/2	
d) Assigned		- 1						
Other Assignments		9780	212,079.00	213,578.00		213,578.00		
Capital Outlay	0000	9780		213,578.00	d S			
Capital Outlay	0000	9780	212,079.00				AND REPORT	
Capital Outlay	0000	9780				213,578.00		Alle File
e) Unassigned/Unappropriated		- 1			STEA Y		10000	
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00	Test production	
Unassigned/Unappropriated Amount		9790	1,499.22	0.00		0,00	OVER SELECT	Link Sun
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	0.09
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	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.09
OTHER LOCAL REVENUE								
Other Local Revenue  Community Redevelopment Funds Not Subject to LCFF		2005					0.00	
Deduction		8625	0.00	0.00	0.00	0.00		0.09
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	1
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			1
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00		1
Clerical, Technical and Office Salaries		2400	0,00	0.00	0.00	0.00		1
Other Classified Salaries		2900	0.00	0.00	0.00	0.00		1
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	1	i
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	1
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	1
Health and Welfare Benefits		3401-3402	0,00	0.00	0.00	0.00	0.00	1
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	1
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	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.09
BOOKS AND SUPPLIES			1000				See Hery	
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	14		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	0.09
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	
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					1			
Transfers of Pass-Through Revenues	7							
To Districts or Charter Schools		7211	0.00				1	
To County Offices		7212	0.00			1		
To JPAs		7213	0.00	1		1		I.
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service			1					
Debt Service - Interest		7438	0.00	1	i		1	
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.
TOTAL, EXPENDITURES		d.	0.00	0.00	0.00	0.00		1 1 3

California Dept of Education SACS Financial Reporting Software - SACS V7 File: Fund-Di, Version 3

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

12629350000000 Form 40I E81XWXUGR2(2023-24)

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Printed: 11/28/20/23 11:15 AM

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	0.09
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								1
Proceeds								١.,
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources	8							
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	1
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	1
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.
CONTRIBUTIONS					The state of			
Contributions from Unrestricted Revenues		8980	0.00		0.00		No.	1000
Contributions from Restricted Revenues		8990	0.00	1	0.00	The second	1000	20 175
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

i Aaple Creek Elementary Humboldt County

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

12629350000000 Form 40I E81XWXUGR2(2023-24)

Printed: 11/28/2023 11:15 AM

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

InterimAlfunds
First
23-24
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district
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MAPLE CREEK ELEMENTARY SCHOOL DISTRICT ALL FUNDS FIRST INTERIM WORKING BUDGET FISCAL YEAR 2023-24 Unre	FRICT General Fund/TRANs Unrestricted	General Fund/TRANs Restricted	General Fund/TRANs Total	SPECIAL I Cafeteria Fund	- SPECIAL REVENUE FUNDS Infeteria Special B Fund Reserves Cons	NDS Bond Construction	County School Facilities	OTHER FUND TYPES - Capital Retir Outlay Fur	YPES Retiree Fund	12/5/2023 Capital Facilities	<sup>≨</sup> Total All Fund	Total All Funds
A. REVENUES Local Control Funding Formula Federal Sources Other State Sources Other Local Sources	295,033 \$ 701 12,730	\$ 29,393 97,887 11,471	295,033 \$ 29,393 98,588	<b>69</b>	1,900	<b>.</b>	₩	\$ 2,400	<del>()</del>		8 7 8 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	295,033 29,393 98,588 28,501
Total Revenue	308,464	138,751	447,215		1,900			2,400			45	451,515
B. EXPENDITURES Certificated Salaries Classified Salaries	69,239 43,020	58,463 17,224	127,702 60,244				2			5.	25 8	127,702 60,244
Employee Benefits Supplies	15,542 28,979	25,994 26,632	41,536 55,611								4 w	41,536 55,611
Services & Other Operating Capital Outlay Other Outgo Support Costs	75,521	97,865	173,386								5 4	173,386
Total Expenditures	232,301	269,180	501,481								ž	501,481
C. EXCESS REVENUES (EXPENDITURES)	76,163	(130,429)	(54,266)		1,900			2,400			3	(49,966)
D. OTHER FINANCING SOURCES/USES Interfund Transfers In Interfund Transfers Out Other Sources	96,502 (131,608)		96,502 (131,608)		131,608 (96,502)						8 8	228,110 (228,110)
Other Uses Contributions	(53,970)	53,970										
Total Other Sources (Uses)	(89,076)	53,970	(35,106)		35,106							
E. FUND BALANCE INCREASE (DECREASE) F. ADJUSTED BEGINNING BALANCE	(12,913) 342,949	(76,459) 150,576	(89,372) 493,525		37,006 246,595			2,400 211,178			2 6	(49,966) 951,298
G. ENDING BALANCE	\$ 330,036 \$	74,117	\$ 404,153	es   ""   ""   ""   ""	283,601	<b>9</b>	Н Н Н Н Н Н Н Н Н Н Н Н Н Н Н Н Н Н Н	213,578 \$	8	<b>S</b>	Б	901,332
Total General Fund Expenditures, Transfers out and Uses Recommended Minimum Reserve Calculation at 6%: Budgeted Reserve Level:	, Transfers out and Uses serve Calculation at 6%: Budgeted Reserve Level:	\$633,089 \$80,000 45.15%	Gen	District Reserve of 45.15% is General Fund Designated for Economic Uncertainty: Special Reserve Fund Ending Balance: TOTAL	District Reser ted for Econon eserve Fund E	District Reserve of 45.15% includes. 1 Designated for Economic Uncertainty: \$ Special Reserve Fund Ending Balance: \$ TOTAL: \$	cludes: \$ 2,250 \$ 283,601 \$ 285,851					

# MULTI-YEAR BUDGET PROJECTION

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT	TRICT	General	General	SPECIAL	SPECIAL REVENUE FUNDS	DS	[0	OTHER FUND TYPES	PES	12/5/2023	
FILE FORDS FIRST INTERIM MULTI-YEAR PROJECTION FISCAL YEAR 2024-25	Fund/TRANs Unrestricted	Fund/TRANS Restricted	Fund/TRANs Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	Total All Funds
A. REVENUES Local Control Funding Formula \$	295,174 \$				9	φ	€	€	<del>(A</del>		\$ 295,174
Federal Sources	707	29,393	29,393 64 132								64,132
Other Local Sources Other Local Sources	12,730	11,471	24,201		1,900			2,400			28,501
Total Revenue	308,605	104,295	412,900		1,900			2,400			417,200
	144 799	a10.08	141 051								141,951
Certificated Salaries Classified Salaries	43,020	17,224	60,244								60,244
Employee Benefits	23,884	18,788	42,672								42,672
Supplies Services & Other Operating	28,979	36,450	35,460 122,008								122,008
Capital Outlay Other Outgo Support Costs		43,002	43,002								43,002
Total Expenditures	293,174	153,163	446,337								446,337
C. EXCESS REVENUES (EXPENDITURES)	15,431	(48,868)	(33,437)		1,900			2,400			(29,137)
D. OTHER FINANCING SOURCES/USES Interfund Transfers In Interfund Transfers Out	157,418 (131,608)		157,418 (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)						
E. FUND BALANCE INCREASE (DECREASE) F. ADJUSTED BEGINNING BALANCE	(12,913)	5,286 74,117	(7,627) 404,153		(23,910) 283,601			2,400 213,578			(29,137) 901,332
G. ENDING BALANCE	317,123	\$ 79,403	\$ 396,526 \$	σ	259,691 \$		69	215,978 \$		<b>6</b>	\$ 872,195
Total General Fund Expenditures, Transfers out and Uses Recommended Minimum Reserve Calculation at 5%: Budgeted Reserve Level:	, Transfers out and Uses serve Calculation at 5%: Budgeted Reserve Level:	\$577,945 <b>\$80,000</b> 45.32%	Gener		District Reserve of 45.32% includes: 1 Designated for Economic Uncertainty: \$ Special Reserve Fund Ending Balance: \$ TOTAL: \$	e of 45.32% in: Uncertainty: ling Balance: TOTAL:	s 2,250 \$ 2,250 \$ 259,691 \$ 261,941		×		1

# MULTI-YEAR BUDGET PROJECTION

MADI E CREEK FI EMENTARY SCHOOL DISTRICT	TRICT									12/5/2023	
ALL FUNDS ALL FUNDS FIRST INTERIM MULTI-YEAR PROJECTION FISCAL YEAR 2025-26	General Fund/TRANs Unrestricted	General Fund/TRANs Restricted	General Fund/TRANs Total	Cafeteria Fund	SPECIAL REVENUE FUNDS Cafeteria Special Fund Reserves Cor	Bond struction	County School Facilities	OTHER FUND TYPES Capital Retir Outlay Fun	YPES Retiree Fund	Capital Facilities	Total All Funds
A. REVENUES Local Control Funding Formula Federal Sources	318,363 \$	29,393	318,363 \$	φ		₩	<b>49</b>	€		€9	\$ 318,363
Other State Sources Other Local Sources	701 12,730	63,431 11,471	64,132 24,201		1,900			2,400			64,132 28,501
Total Revenue	331,794	104,295	436,089		1,900			2,400			440,389
B. EXPENDITURES Configurated 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								36,460
Supplies Services & Other Operating	86,377	36,450	122,827								122,827
Capital Outlay Other Outgo Support Costs		43,002	43,002								43,002
Total Expenditures	294,496	153,163	447,659								447,659
C. EXCESS REVENUES (EXPENDITURES)	37,298	(48,868)	(11,570)		1,900			2,400			(7,270)
D. OTHER FINANCING SOURCES/USES Interfund Transfers In Interfund Transfers Out	135,551 (131,608)		135,551 (131,608)		131,608 (135,551)						267,159 (267,159)
Other Sources Other Uses Contributions	(54,154)	54,154									
Total Other Sources (Uses)	(50,211)	54,154	3,943		(3,943)						
E. FUND BALANCE INCREASE (DECREASE) F. ADJUSTED BEGINNING BALANCE	E) (12,913) 317,123	5,286 79,403	(7,627) 396,526		(2,043) 259,691			2,400 215,978	.11		(7,270) 872,195
G. ENDING BALANCE	\$ 304,210	\$ 84,689	\$ 388,899 \$		\$ 257,648	φ                   φ	\$	218,378	8	φ	\$ 864,925
Total General Fund Expenditures, Transfers out and Uses Recommended Minimum Reserve Calculation at 5%: Budgeted Reserve Level:	s, Transfers out and Uses serve Calculation at 5%: Budgeted Reserve Level:	\$579,267 \$80,000 44.87%	Gene	District Reserve of 44.87% is General Fund Designated for Economic Uncertainty: Special Reserve Fund Ending Balance: TOTAL:	District Reserve of 44.87% is Designated for Economic Uncertainty: Special Reserve Fund Ending Balance: TOTAL:	District Reserve of 44.87% includes: d for Economic Uncertainty: serve Fund Ending Balance: TOTAL:	ludes: 2,250 \$ 2,250 \$ 257,648 \$ 269,898				

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	
I CFF Revenues	o	3.647	32.822	17.141	20.788	17,141	31,952	25,170	0
Federal Revenues	0	233		13,066	233	0	0		9'094
State Revenues	22	10.000	06	27	27	360	27	24,914	374
Local Revenues	72	72	3,608	693	693	693	4,217		1,575
Sources	0	0	0	0	0	0	0		
P/Y Recbi	0	555	8,706	0	893	0	<u>0</u>	0	
						0		1	
1000	12,560	12,557	12,293	12,909	11,628	17,602	13,681	13,617	720
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	
2000		20,916	866'9	7,024	7,913	36,029	9,041	30,316	
0009		0	0	0	0	0	0	0	
2000	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	1
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								
Prepaid Expense								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) Final Projected Cash Balance General Fund, TRANS, Reserve:

\$11,043 **\$674,069** 



Home / Finance & Grants / Software & Forms / Financial Reporting

#### 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

July 1	District board holds a public hearing/adopts budget	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]
		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.
	**	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)]
July 1	Charter school budget	Each charter school shall submit a preliminary budget to its chartering authority and the COE. [EC 47604.33(a)(1)]
45 days after the Governor signs the annual Budget Act	District makes any budget revisions public	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)]

November 8	County examines and approves or disapproves revised district budget  Agreement to waive budget review committee	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 EC 42127.3.  [EC 42127.1, EC 42127(f)]
November 8	County superintendent calls for budget or regional review committee	If a waiver of the budget review committee requirement has not been approved:  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. [EC 42127.1(a) and (b), EC 42127(f)(1)] or  Notwithstanding EC 42127.1(b), 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. [EC 42127.1(c)]
November 8	District governing board selects budget review committee	If a waiver of the budget review committee requirement has not been approved:  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. [EC 42127.2(a)]
November 8	If necessary, State Superintendent selects budget review committee	If a waiver of the budget review committee requirement has not been approved:  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. [EC 42127.2(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]

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

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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
	1	

After the county reviews the district interim or determines there are indicators of fiscal distress	County superintendent review of qualified or negative district certifications or review of district demonstrating fiscal distress	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)]
June 1	June 30 projection (for districts filing a qualified or negative second interim)	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)]
N/A	County does not apportion money if school district neglects to file interim reports	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]

#### 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

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)]

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:

- 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:

Education

Humboldt County Office of

Yunlin County Government

## 臺灣雲林縣政府與美國加州洪堡郡教育廳 合作意向書

<u>美國加州洪堡郡教育廳</u>(以下稱甲方)與<u>臺灣雲林縣</u>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

MA 110 5 9 8 1 5

雲林縣政府

112年8月1日 美國加州洪堡郡 臺灣雲林縣