

Maple Creek Elementary School District Board of Trustees

April 12th, 2024 9:30 AM
15933 Maple Creek Road - Korb, CA 95550

Link to Live Stream:

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

Regular Meeting Agenda

1.0 **CALL TO ORDER**

2.0 **ADJUSTMENT OF THE AGENDA**

3.0 **PUBLIC COMMENTS**

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

4.0 **CONSENT AGENDA**

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

- 4.1 Approve Minutes of the March 8th, 2024 Regular Board Meeting
- 4.2 Review Warrants - March 2024
- 4.3 Review Payroll - March 2024
- 4.4 Approve the Quarterly Report on Williams Uniform Complaints Quarter 1 (Jan. 1 - March 31, 2024)

5.0 **ACTION ITEMS**

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

- 5.1 Approve/Disapprove the 2024-2025 Calendar and Bell Schedule
- 5.2 Approve/Disapprove the 2024-2025 Certificated Salary Schedule
- 5.3 Approve/Disapprove the 2024-2025 Classified Salary Schedule
- 5.4 Approve/Disapprove the 2024-2025 Superintendent Salary Schedule
- 5.5 Approve/Disapprove Acceptance of the Audit Report year ending June 30, 2023

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 Superintendent Search - Ariel Aaron, Director of Human Resources, Humboldt County Office of Education
- 6.2 Discussion on LCAP, Budget and Educational Programs
- 6.3 Discussion on the ELOP summer program
- 6.4 Superintendent's Report
- 6.5 Staff Report

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

8.0 **ADJOURNMENT**

Notice: Any writing, not exempt from public disclosure under Government Code Section 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22, which is distributed to all or a majority of the members of the governing board by any persons in connection with a matter subject to discussion or consideration at an open meeting of the board is available for public inspection at the District Office, 15933 Maple Creek Rd. Korb, CA in compliance with the Americans with Disabilities Act, if you need special assistance to

participate in this meeting, please contact the Superintendent of the Maple Creek School District at (707)668-5596. Notification 48 hours prior to the meeting will enable the district to make reasonable arrangements to assure accessibility to this meeting.

**MAPLE CREEK ELEMENTARY SCHOOL
APRIL 12, 2024
BOARD OF TRUSTEES MEETING**

4.0 CONSENT AGENDA

4.1 Attachment - Minutes from March 16th, 2023 Regular Board Meeting

4.2 Attachment - March 2024 Warrants

4.3 Attachment - March 2024 Payroll

4.4 Quarterly Report on Williams Uniform Complaints Quarter 1
(Jan. 1 - March 31, 2024)

Unofficial until approved.

Maple Creek Elementary School District Board of Trustees

March 8th, 2024 9:30 AM
15933 Maple Creek Road - Korb, CA 95550

Link to Live Stream:

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

Regular Meeting Minutes

1.0 **CALL TO ORDER**

President Zarcufsky called the regular meeting of the Maple Creek Elementary School District Board of Trustees to order at 9:40 AM with a quorum present.

PRESENT: Rama Zarcufsky, Laura Borusas and Jill Giordano

ABSENT: None

STAFF PRESENT: Colby Smart, Mendie Ballester

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/Borusas to approve the consent agenda items with the correction to the February 16, 2024 minutes to adjust the \$85,000 cost of the greenhouse to the accurate amount of \$8,500.

Ayes 3, noes 0, absent 0, abstain 0. Motion carried.

Action was taken on the following consent items:

4.1 Approve Minutes of the February 16, 2024 Special Board Meeting

4.2 Review Warrants - February 2024

4.3 Review Payroll - February 2024

5.0 **ACTION ITEMS**

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

5.1 Certify the 2023-2024 Second Interim Financial Report

It was moved/seconded by Zarcufsky/Giordano to certify the 2023-2024 Second Interim Financial Report. Ayes 3, noes 0, absent 0, abstain 0. Motion carried.

5.2 Approve/Disapprove the 2024-2025 Comprehensive School Safety Plan

It was moved/seconded by Borusas/ Zarcufsky to approve the 2024-2025 Comprehensive School Safety Plan. Ayes 3, noes 0, absent 0, abstain 0. Motion carried.

5.3 Approve/Disapprove the 2024-2025 Transportation Plan

It was moved/seconded by Zarcufsky/Borusas to approve the 2024-2025 Transportation Plan.

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 2024-2025 School Calendar

Smart informed the board that a draft of the 2024-2025 school calendar will be brought to the April meeting for approval. The board input is to model the Maple Creek calendar as closely as possible to the Humboldt County Office of Education 2024-2025 calendar including 2 instructional staff days at the start of the school year.

6.2 Staff Layoffs

Smart reported that there is one staff member paid out of the Community School Grant (CSG) plan that is sunsetting at the end of 2023-2024 school year. Superintendent Smart will need to provide him with a layoff notice by March 15th, 2024. Future employment will depend on staffing scenarios. It was moved/seconded by Zarcufsky/Giordano to approve the layoff notice for Gijs Muizelaar. Ayes 3, noes 0, absent 0, abstain 0. Motion carried.

6.3 Superintendent's Report

Smart reported on the following items:

- Equity Multiplier
 - Unrestricted dollars used to improve student outcomes
 - 2024-25 LCAP will need to include a goal on how those monies will be spent
- Enrollment update
 - 3 additional students are moving to Maple Creek next year
- Superintendent Search
 - Ariel Aaron, Director of HR, will attend the April meeting to discuss the process of HCOE running the search
 - Board recommended posting updated flier to the website
- Math Framework update
 - Looking at math curriculum adoption for 2024-25
- LCAP
 - A new 3 year cycle is starting
 - Adoption of LCAP in June
 - Smart to conduct empathy interviews with staff and students
 - Smart to revise Goal 2 in order to focus the attention more on the district
- Core Growth
 - The current report card and assessment system is going away at the end of the 2024-25 school year
 - A more appropriate and efficient system will be implemented
- Community member is willing to step in as the board member if necessary
 - Giordano will be here through April and potentially through June 2024.

6.4 Staff Report

No staff in attendance.

7.0 BOARD MEMBER ANNOUNCEMENTS/COMMENTS/REPORTS

No announcements, comments or reports were given.

8.0 **ADJOURNMENT**

Zarcufsky adjourned the meeting at 10:15 AM

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

ReqPay12c

Board Report

Checks Dated 03/01/2024 through 03/30/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000232844	03/04/2024	INFINITY COMMUNICATIONS	01-5800	E-RATE / INVOICE 3 OF 4		125.00
3000232845	03/04/2024	MENDES SUPPLY	01-4374	CUSTODIAL		96.24
3000232846	03/04/2024	Muizelaar, Zoe T	01-4310	FUEL/POSTAGE/SUPPLIES/SCHOOL LUNCHES	33.12	
			01-4364	FUEL/POSTAGE/SUPPLIES/SCHOOL LUNCHES	104.52	
			01-4710	FUEL/POSTAGE/SUPPLIES/SCHOOL LUNCHES	666.67	
			01-5950	FUEL/POSTAGE/SUPPLIES/SCHOOL LUNCHES	11.19	815.50
3000232847	03/04/2024	THE CLUB FOR FITNESS	01-5801	ELOP - C4K		585.00
3000234069	03/14/2024	AT&T	01-5909	ULTILITIES		85.00
3000234070	03/14/2024	HARVEY M. HARPER COMPANY	01-4366	SERVICE-PARTS/LABOR	643.47	
			01-5800	SERVICE-PARTS/LABOR	640.50	1,283.97
3000234071	03/14/2024	Johnson, Jacklyn D	01-4310	ART ACTIVITIES	158.36	
				SCIENCE FAIR	132.70	291.06
3000234072	03/14/2024	Muizelaar, Zoe T	01-4310	ELOP MATERIALS/SUPPLIE	438.31	
			01-4710	SCHOOL LUNCHES	433.48	871.79
3000234073	03/14/2024	NORTH COAST SIG C/O KEENAN & ASSOC SETECH DEPT	01-9542	SIG WC		1,507.00
3000234074	03/14/2024	P G & E	01-5520	ULTILITIES		594.93
3000235123	03/25/2024	AT&T	01-5909	ULTILTITES		85.22
3000235124	03/25/2024	Revolving Cash Fund	01-4310	ELOP	60.00	
				MATERIAL/SUPPLIES	159.00	
			01-5886	SERVICE CHG REVERSAL	20.05-	198.95
3000235125	03/25/2024	RT DENNIS ACCOUNTANCY	01-5822	AUDITING SERVICES		5,626.44
Total Number of Checks					13	12,166.10

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	13	12,166.10
	Total Number of Checks	13	12,166.10
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		12,166.10

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.

Pay01a

Payroll Summary by Org

Pay Date 03/29/2024

EARNINGS by Earnings Code	Income	Adjustments
Regular	12,561.99	
TOTAL	12,561.99	

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	849.47		849.47	11,996.49
State Withholding	395.12		395.12	11,996.49
Social Security	269.31	269.31	538.62	4,343.78
Medicare	182.15	182.15	364.30	12,561.99
SUI		6.28	6.28	12,561.99
Workers' Comp	330.08	330.08	330.08	12,561.99
SUBTOTAL	1,696.05	787.82	2,483.87	

EARNINGS by Group	Income	Adjustments
Base Pay	9,907.60	
Extra Duty	472.21	
Overtime	1,425.00	
Stipends	25.00	
Substitutes	620.00	
Vacation Pay	112.18	
TOTAL	12,561.99	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS / 62	231.50	772.06	1,003.56	2,893.78
STRS / 60	270.73	504.48	775.21	2,641.24
STRS / 62	63.27	118.43	181.70	620.00
Health & Welfare		1,438.00	1,438.00	
SUBTOTAL	565.50	2,832.97	3,398.47	

EARNINGS	Person Type	Female Employees
Certificated	3	2
Classified	1	1
TOTAL	4	3

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Summer Savings	645.68		645.68	3,874.09
SUBTOTAL	645.68	.00	645.68	
TOTALS	2,907.23	3,620.79	6,528.02	

Vendor Summary for Pay Date 03/29/2024

Vendor Checks
Vendor Liabilities

Cancel/Release for Process Date 03/29/2024

Reissued
Cancel Checks
Void ACH

BALANCING DATA

Gross Earnings	12,561.99	9,654.76	Net Pay	3
District Liability	3,620.79	2,907.23	Deductions	1
	16,182.78	3,620.79	Contributions	
		16,182.78		

NET	Employee	Employer	Total
Direct Deposits	9,107.02		3
Checks	547.74		1
Partial Net ACH			
Negative Net			
Check Holds			
Zero Net			
TOTAL	9,654.76		4

Selection Grouped by Org. Filtered by (Org = 29, Starting Pay Date = 3/29/2024, Ending Pay Date = 3/29/2024)

ERP for California

Page 1 of 1

Payroll Audit by Employee

Pay14a

Pay Date 03/29/2024

Dyarr, Becca B (000016) 5937

Check Msg

Pay Date	Pay Cycle	Check Location	FTE	Retire Plan	Federal	State	Check # (C)	Net Pay	Status	Calculated	Pay Rate	PC
03/29/24	EOMS/#9	D100 - Maple Creek Elementary SD	0.00000		M 0	S 00		547.74	Open	3/18/2024	2:08:02AM	

Effective	Source	Earnings Description	Adjustment	Pay Rate	Units	Earnings Retire Plan	Retire Plan	Assn/Work	CC	Ret Eam	Pay Rate	PC
02/29/24	Adjust	(SUB TCH) Sub Teacher		155.00	1.00	155.00 STRSN(1)		54	3	155.00	28,210.00	1
03/29/24	Adjust	(SUB TCH) Sub Teacher		155.00	3.00	465.00 STRSN(1)		54	1	465.00	28,210.00	1
		100.00 % (000085) 01-0000-0-1110-1000-1140-000-0000										
		100.00 % (000085) 01-0000-0-1110-1000-1140-000-0000			4.00	620.00						
		Total										

Vendor (999999/005) Maple Creek ESD Payroll Deduction 8.99 Subject Gross 620.00 Contribution CC 8.99 Retire Plan

(999999/008) Maple Creek ESD Payroll - STR Deduction 63.27 Subject Gross 620.00 Contribution CC 118.43 Retire Plan

(999999/009) Maple Creek ESD Payroll - SUI Deduction 0.31 Subject Gross 620.00 Contribution CC 0.31 Retire Plan

(999999/010) Maple Creek ESD Payroll - W/C Deduction 72.26 Subject Gross 620.00 Contribution CC 144.02 Retire Plan

Total Deductions, *Reductions, *Contributions

Johnson, Jacklyn D (000005) 5194

Pay Date	Pay Cycle	Check Location	FTE	Retire Plan	Federal	State	ACH # (D)	Net Pay	Status	Calculated	Pay Rate	PC
03/29/24	10#7	D100 - Maple Creek Elementary SD	0.80000		M 0	S 00		3,228.41	Open	3/18/2024	2:00:32AM	

Effective	Source	Earnings Description	Adjustment	Pay Rate	Units	Earnings Retire Plan	Retire Plan	Assn/Work	CC	Ret Eam	Pay Rate	PC
07/01/23	Assign	TEA		5,709.00				61	0	3,478.80	5,798.00	3
07/01/23	Assign	35.00 % (001559) 01-0001-0-1110-1000-1105-000-0000										
07/01/23	Assign	65.00 % (001794) 01-5820-0-1110-1000-1105-000-0000										
07/01/23	Assign	(Pos#3-4(0)) SPECIAL PROJECTS		5,709.00				61	0	1,159.60	5,798.00	3
07/01/23	Assign	100.00 % (000734) 01-6500-0-5760-1120-1104-000-0000										
03/29/24	Adjust	(XTRA HR) Additional Earnings		45.51	7.00	318.57 STRSO(2)		61	0	318.57	45.51	4
03/29/24	Adjust	100.00 % (000086) 01-0000-0-1110-1000-1150-000-0000			7.00	4,956.97						
		Total										

Effective	Deduction/Contribution	Vendor	Subject Gross	Deduction	Subject Gross	Contribution CC	Retire Plan
03/31/24	(FIT) Federal Withholding	(999999/002) Maple Creek ESD Payroll - FIT	4,956.97	703.70			
03/31/24	(MEDICARE) Medicare	(999999/005) Maple Creek ESD Payroll	4,956.97	71.88	4,956.97	71.88	
03/31/24	(SIT) State Withholding	(999999/003) Maple Creek ESD Payroll - SIT	4,956.97	307.30			
03/31/24	(SMRARR) Summer Savings	(999999/012) Maple Creek ESD Payroll - DNF	3,874.09	645.68			

Selection Grouped by Employee - Sorted by Employee, (Org = 29, CAST (Pay Date AS DATE) = 3/29/2024, Amounts = S, Net Pay Opt = N, Accounts? = Y, Pg Brk? = N)

Payroll Audit by Employee

Pay14a

Pay Date 03/29/2024

Johinson, Jacklyn D (000005) 5194 - continued

Effective	Deduction/Contribution	Subject Gross	Deduction	Subject Gross	Contribution CC	Retire Plan
03/31/24	(SUI) SUI	4,956.97		4,956.97	2.48	
03/31/24	(WORKCOMP) Workers' Comp	4,956.97	1,728.56	130.25	130.25	
	Total Deductions, *Reductions, Contributions		1,728.56		204.61	

Vendor (999999/009) Maple Creek ESD Payroll - SUI
 (999999/010) Maple Creek ESD Payroll - W/C
 Total Deductions, *Reductions, Contributions

Account # 321172248
 Ending with 4571 (Checking)

Direct Deposit Amount
 3,228.41

Bank COAST CENTRAL CREDIT UNION

Mulzeelar, Gils (000013) 8630	Check Msg									
Pay Date	Pay Cycle	Check Location	FTE	Retire Plan	Federal	State	ACH # (D)	Net Pay	Status	Calculated
03/29/24	10/#7	D100 - Maple Creek Elementary SD	0.50000		M 0	S 030		2,303.31	Open	3/18/2024 2:00:32AM
Effective	Source	Earnings Description	Adjustment	Pay Rate	Units	Earnings Retire Plan	Assn/Work	Ret Eam	Pay Rate	PC
07/01/23	Assign	(Pos#2-4(0)) TEACHER		4,975.20		2,487.60 STRSO(1)	57	2,487.60	49,752.00	0
03/29/24	Adjust	(XTRA HR) Additional Earnings		38.41	4.00	153.64 STRSO(1)	55	153.64	40,330.50	0
		100.00 % (001680) 01-6331-0-1110-1000-0000-0000			4.00	2,641.24				
		100.00 % (000085) 01-0000-0-1110-1000-1140-000-0000								

Effective	Deduction/Contribution	Subject Gross	Deduction	Subject Gross	Contribution CC	Retire Plan
03/31/24	(MEDICARE) Medicare	2,641.24	38.30	2,641.24	38.30	
03/31/24	(SIT) State Withholding	2,370.51	28.90	2,641.24	504.48	
03/31/24	(STRS) STRS / 60	2,641.24	270.73	2,641.24	1.32	
03/31/24	(SUI) SUI	2,641.24		2,641.24	69.40	
03/31/24	(WORKCOMP) Workers' Comp	2,641.24	337.93	2,641.24	613.50	
	Total Deductions, *Reductions, Contributions		337.93			

Account # 322078493
 Ending with 4984 (Checking)

Bank LOS ANGELES POLICE CREDIT UNION

Mulzeelar, Zoe T (000012) 7022	Check Msg									
Pay Date	Pay Cycle	Check Location	FTE	Retire Plan	Federal	State	ACH # (D)	Net Pay	Status	Calculated
03/29/24	15/#8	D100 - Maple Creek Elementary SD	1.00000		M 0	M 030		3,575.30	Open	3/18/2024 2:05:04AM
Effective	Source	Earnings Description	Adjustment	Pay Rate	Units	Earnings Retire Plan	Assn/Work	Ret Eam	Pay Rate	PC
12/01/23	Assign	(Pos#12-1(0)) Paraprofessional		2,781.60		2,781.60 PERSON(1)	400	2,781.60	19,000.4	4
		18.80 % (000127) 01-0000-0-1110-2700-2406-000-0000								

Account # 32292024
 Ending with 4984 (Checking)

Bank LOS ANGELES POLICE CREDIT UNION

Selection Grouped by Employee - Sorted by Employee, (Org = 29, CAST (Pay Date AS DATE) = 3/29/2024, Amounts = S, Net Pay Opt = N, Accountants? = Y, Pg Brk? = N)

Pay14a

Payroll Audit by Employee

Pay Date 03/29/2024

Muizelaar, Zoe T (000012) 7022 - continued

Effective	Source	Earnings Description	Adjustment	Pay Rate	Units	Earnings	Retire Plan	Assn/Work	CC	Ret Eam	Pay Rate	PC
03/29/24	Adjust	(OT 1.5) Overtime		28.50	50.00	1,425.00	PERSN(1)					
03/31/24	Addon	(COURIER) Courier		25.00		25.00	PERSN(1)					
03/31/24	Addon	(VAC MO) Vacation Pay		152.00	0.74	112.18	PERSN(1)	400	11	112.18	19.00	4
Total						4,343.78						

Effective	Deduction/Contribution	Vendor	Subject Gross	Deduction	Subject Gross	Contribution	CC	Retire Plan
03/31/24	(DEN125) Dental Insurance	(100072/001) NCSMIG - JPA DENTAL	4,112.28	145.77	4,112.28	91.00		
03/31/24	(FIT) Federal Withholding	(999999/002) Maple Creek ESD Payroll - FIT						
03/31/24	(MED125) Medical Insurance	(100073/001) NCSMIG - JPA MEDICAL	4,343.78	62.98	4,343.78	1,330.00		
03/31/24	(MEDICARE) Medicare	(999999/005) Maple Creek ESD Payroll	4,343.78	269.31	4,343.78	62.98		
03/31/24	(OASDI) Social Security	(999999/004) Maple Creek ESD Payroll - OAS	2,893.78	231.50	2,893.78	269.31		
03/31/24	(PERSN) PERS / 62	(999999/007) Maple Creek ESD Payroll - PER	4,112.28	58.92	4,112.28	772.06		
03/31/24	(SIT) State Withholding	(999999/003) Maple Creek ESD Payroll - SIT						
03/31/24	(SUI) SUI	(999999/009) Maple Creek ESD Payroll - SUI						
03/31/24	(VIS125) Vision Insurance	(100074/001) NCSMIG - JPA VISION						
03/31/24	(WORKCOMP) Workers' Comp	(999999/010) Maple Creek ESD Payroll - WIC						
Total Deductions, Retirements , Contributions			768.48			2,658.68		

Bank: LOS ANGELES POLICE CREDIT UNION
 Account #: Ending with 4986 (Checking)
 TRN #: 322078493
 Direct Deposit Amount: 3,575.30

Totals for Org 029 - Maple Creek Elementary School District

Employee Count	4	Gross Pay	12,561.99	Total Net Pay	9,654.76
STRS	334.00	Deductions and Reductions	2,907.23	Misc Red	0.00
PERS	231.50	Contributions	3,620.79	Misc Ded	0.00
OASDI	269.31	FIT	849.47	Summar	645.68
PERS	231.50	Medicare	182.15	SIT	395.12
STRS	334.00				

Quarterly Report on Williams Uniform Complaints

Education Code 35186(d)

District: Maple Creek SD

Person completing this form: Mendie Ballester Title: Interim Administrative Assistant

Please select the Quarter you are reporting below:

Quarter 1 - January 1 through March 31

Date: 4/12/24

Please check the box that applies:

No Complaints were filed with any school in the district during the quarter indicated above

Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	Total # Resolved	Total # Unresolved
Textbooks and Instructional Materials			
Teacher Vacancy Or Misassignment			
Facilities Conditions			
TOTALS	0	0	0

Colby Smart, Ed.D.

Print Name of District Superintendent

Signature of District Superintendent

Please return completed form to: Jennifer Burger, School Support
Humboldt County Office of Education

jburger@hcoe.org

by: Quarter 1 due: 04/30
Quarter 2 due: 07/31
Quarter 3 due: 10/31
Quarter 4 due: 01/31

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM #: 5.1

DATE: April 12, 2024

SUBJECT:

Adopt the 2024-2025 School Calendar and Bell Schedule for Maple Creek.

DEPARTMENT/PROGRAM:

Board of Education

ACTION REQUESTED:

The Board is being asked to approve the 2024-2025 calendar for Maple Creek School District..

PREVIOUS STAFF/BOARD ACTION:

This is an annual item.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

The proposed 2024-2025 calendar and bell schedule was reviewed by staff and compared to available district calendars. Maple Creek made efforts to align the proposed calendar with districts in Humboldt County.

FISCAL IMPLICATIONS:

None

CONTACT PERSON(S):

Colby Smart, Interim Superintendent

**DRAFT: MAPLE CREEK SCHOOL DISTRICT
2024-2025 School Calendar**

August 19 - September 13	19	(20)	21	22	23	Staff Dev Days: 8/20 (required)	
First Month	26	27	28	29	30	8/21/24 First Day of School	
	2	3	4	5	6	9/2/24 Labor Day	
	9	10	11	12	13		17 days
September 16 - October 11	16	17	18	19	20	September 16 and 30 late start or early dismissal days, parent conferences	
Second Month	23	24	25	26	27		
	30	1	2	3	4		
	7	8	9	10	11		20 days
October 14 - November 8	14	15	16	17	18	October 14 and 30 late start or early dismissal days, parent conferences	
Third Month	21	22	23	24	25		
	28	29	30	31	1		
	4	5	6	7	8		20 days
November 11 - December 6	11	12	13	14	*15	11/1/24 – Veteran’s Day November 15 end of trimester one	
Fourth Month	18	19	20	21	22	11/15/24 End of Trimester One	
	November 25-29				11/25-11/29/24	Fall Break	14 days
	2	3	4	5	6	December 2 and 3 late start or early dismissal days, parent conferences	
December 9- January 3	9	10	11	12	13		
Fifth Month	16	17	18	19	20		
	December 23- January 3				12/24-1/3/25	Winter Break	10 days
January 6 – January 31	6	7	8	9	10		
Sixth Month	13	14	15	16	17		
	20	21	22	23	24	1/20/25 MLK Day	19 days
	27	28	29	30	31	January 13 and 27 late start or early dismissal days, parent conferences	
February 3 – February 28	3	4	5	6	7	February 10 and 24 late start or early dismissal days, parent conferences	
Seventh Month	10	11	12	13	14		
	February 17-21						
	24	25	26	27	*28	2/28/24 End of trimester two	15 days
March 3 – March 28	3	4	5	6	7		
Eighth Month	10	11	12	13	14	March 10 and 11 late start or early dismissal days, parent conferences	
	17	18	19	20	21		
	24	25	26	27	28		20 days
March 31 – April 25	31	1	2	3	4		
Ninth Month	April 7 - 11						
	14	15	16	17	18	4/7/24 – 4/11/24 Spring Break	
	21	22	23	24	25	April 14 late start or early dismissal days, parent conferences	15 days
April 28 – May 23	28	29	30	1	2		
Tenth Month	5	6	7	8	9	May 23 Staff Development Day *built in school closure day	
	12	13	14	15	16	April 28 and May 12 late start or early dismissal days, parent conferences	
	19	20	21	22	(23)		19 days
May 26 – June 10,	26	27	28	29	30	6/10 Last Day of School, 6/11 and 6/12 possible instructional day.	11 days
Eleventh Month	2	3	4	5	6	5/26/24 – Memorial Day	
	9	10	11*	12*	13		

() Staff Development Days 180 days of instruction
 [] Teacher Duty Day
 Tri 1 61 days 4
 Tri 2 54 days
 Tri 3 65 days
 2 Possible instructional days to make up for school closures
*Four extra late start days available for winter conditions/end of year
 if not needed for emergency late starts, they will be used for staff
 determined at the March or April board meeting.*

Adopted: 4/ /24

16 late start days

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM #: 5.2

DATE: April 12, 2024

SUBJECT:

Adopt the 2024-2025 Certificated Salary Schedule for Maple Creek.

DEPARTMENT/PROGRAM:

Board of Education

ACTION REQUESTED:

The Board is being asked to approve the 2024-2025 Certificated Salary Schedule for Maple Creek School District.

PREVIOUS STAFF/BOARD ACTION:

This is an annual item.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

The proposed 2024-2025 Certificated Salary Schedule was reviewed by staff and compared to available district salary schedules. Maple Creek made efforts to align the proposed salary schedule with districts in Humboldt County.

FISCAL IMPLICATIONS:

None.

CONTACT PERSON(S):

Colby Smart, Interim Superintendent

SalSched99a

Salary Schedule Snapshot

Salary Schedule TRA - CERTIFICATED

ANNUAL RATES

07/01/2022 - Open

	A	B	C	D			
01	43,156.00	45,672.00	48,256.00	50,908.00			
02	43,547.00	46,488.00	49,106.00	51,792.00			
03	43,878.00	47,304.00	49,956.00	52,676.00			
04	44,329.00	48,120.00	50,806.00	53,560.00			
05	44,720.00	48,936.00	51,656.00	54,444.00			
06	45,111.00	49,752.00	52,506.00	55,328.00			
07		50,568.00	53,356.00	56,212.00			
08		51,384.00	54,206.00	57,096.00			
09			55,056.00	57,980.00			
10			55,906.00	58,864.00			
11			55,906.00	58,864.00			
12			55,906.00	58,864.00			
13			55,906.00	58,864.00			
14			55,906.00	58,864.00			
15			57,606.00	60,632.00			
16			57,606.00	60,632.00			
17			57,606.00	60,632.00			

Selection Grouped by SalarySchedId

Salary Schedule TRA - CERTIFICATED

ANNUAL RATES

07/01/2022 - Open

	A	B	C	D	
18			57,606.00	60,632.00	
19			57,606.00	60,632.00	
20			59,306.00	62,400.00	

Basis .00

Pay Prd % No

Retro Enabled No

Anniversary Movement

of Columns 0

of Rows 1

Max Column

Max Row

Created RCAMPBELL, Jun 21 2022 8:52AM

Edited RCAMPBELL, Jul 7 2022 11:22AM

Selection Grouped by SalarySchedId

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM #: 5.3

DATE: April 12, 2024

SUBJECT:

Adopt the 2024-2025 Classified Salary Schedule for Maple Creek.

DEPARTMENT/PROGRAM:

Board of Education

ACTION REQUESTED:

The Board is being asked to approve the 2024-2025 Classified Salary Schedule for Maple Creek School District.

PREVIOUS STAFF/BOARD ACTION:

This is an annual item.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

The proposed 2024-2025 Classified Salary Schedule was reviewed by staff and compared to available district salary schedules. Maple Creek made efforts to align the proposed salary schedule with districts in Humboldt County.

FISCAL IMPLICATIONS:

None.

CONTACT PERSON(S):

Colby Smart, Interim Superintendent

SalSched99a

Salary Schedule Snapshot

Salary Schedule CRH - CLASSIFIED HOURLY

07/01/2022 - Open		01	02	03	04	05	06	07	HOURLY RATES
01		15.50	18.00	18.00	18.00	18.00	18.00	18.00	45.00
02		15.75	18.50	18.50	18.50	18.50	18.50	18.50	46.00
03		16.00	19.00	19.00	19.00	19.00	19.00	19.00	47.00
04		16.50	19.50	19.50	19.50	19.50	19.50	19.50	48.00
05		17.00	20.00	20.00	20.00	20.00	20.00	20.00	49.00
06		17.00	20.50	20.50	20.00	20.00	20.00	20.00	
07		17.00	21.00	21.00	20.00	20.00	20.00	20.00	
08		17.00	21.50	21.50	20.00	20.00	20.00	20.00	
09		17.00	22.00	22.00	20.00	20.00	20.00	20.00	
10		17.00	24.00	22.00	20.00	20.00	20.00	20.00	
11		17.00	24.00	22.00	20.00	20.00	20.00	20.00	
12		17.00	24.00	22.00	20.00	20.00	20.00	20.00	
13		17.00	24.00	22.00	20.00	20.00	20.00	20.00	
14		17.00	24.00	22.00	20.00	20.00	20.00	20.00	
15		17.00	25.00	22.00	20.00	20.00	20.00	20.00	
16		17.00	25.00	22.00	20.00	20.00	20.00	20.00	
17		17.00	25.00	22.00	20.00	20.00	20.00	20.00	

Salsched99a

Salary Schedule Snapshot

Salary Schedule CRH - CLASSIFIED HOURLY

HOURLY RATES

	01	02	03	04	05	06	07
18	17.00	25.00	22.00	20.00	20.00		
19	17.00	25.00	22.00	20.00	20.00		
20	17.00	25.00	22.00	20.00	20.00		
21	17.00	25.00	22.00	20.00	20.00		
22	17.00	25.00	22.00	20.00	20.00		
23	17.00	25.00	22.00	20.00	20.00		
24	17.00	25.00	22.00	20.00	20.00		
25	17.00	25.00	22.00	20.00	20.00		
26	17.00	25.00	22.00	20.00	20.00		
27		25.00	22.00				
28		25.00	22.00				
29		25.00	22.00				
30		25.00	22.00				
31		25.00	22.00				
32		25.00	22.00				
33		25.00	22.00				
34		25.00	22.00				

Salsched99a

Salary Schedule Snapshot

Salary Schedule CRH - CLASSIFIED HOURLY							HOURLY RATES
07/01/2022 - Open							
	01	02	03	04	05	06	07
35		25.00	22.00				

Basis	.00	Anniversary Movement		Created	RCAMPBELL, Jun 21 2022 9:15AM
Pay Prd %	No	# of Columns	0	Max Column	
Retro Enabled	No	# of Rows	1	Max Row	
Selection	Grouped by SalarySchedid				

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM #: 5.4

DATE: April 12, 2024

SUBJECT:

Adopt the 2024-2025 Superintendent Salary Schedule for Maple Creek.

DEPARTMENT/PROGRAM:

Board of Education

ACTION REQUESTED:

The Board is being asked to approve the 2024-2025 Superintendent Salary Schedule for Maple Creek School District.

PREVIOUS STAFF/BOARD ACTION:

This is an annual item.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

The proposed 2024-2025 Classified Salary Schedule was reviewed by staff and compared to available district salary schedules. Maple Creek made efforts to align the proposed salary schedule with districts in Humboldt County.

FISCAL IMPLICATIONS:

None.

CONTACT PERSON(S):

Colby Smart, Interim Superintendent

SalSched99a

Salary Schedule Snapshot

Salary Schedule SUPT - SUPERINTENDENT

ANNUAL RATES

	01	02	03	04	05	06	07	08
07/01/2022 - Open								
01	62,000.00	65,000.00	68,000.00	71,000.00	74,000.00	77,000.00	80,000.00	83,000.00

Salary Schedule SUPT - SUPERINTENDENT

ANNUAL RATES

07/01/2022 - Open		10	
01	85,000.00	88,000.00	

Basis	.00	Anniversary Movement	
Pay Prd %	No	# of Columns	0
Retro Enabled	No	# of Rows	0
		Max Column	
		Max Row	
Created	RCAMPBELL, Jun 21 2022 9:00AM		
Edited			

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM #: 5.5

DATE: April 12, 2024

SUBJECT:

Accept the Audit Report year ending June 30, 2023 for Maple Creek Elementary School District.

DEPARTMENT/PROGRAM:

Board of Education

ACTION REQUESTED:

The Board is being asked to accept the audit report year ending June 30, 2023 for Maple Creek Elementary School District.

PREVIOUS STAFF/BOARD ACTION:

This is an annual item.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

EC 41020.

(a) It is the intent of the Legislature to encourage sound fiscal management practices among local educational agencies for the most efficient and effective use of public funds for the education of children in California by strengthening fiscal accountability at the school district, county, and state levels.

(b) (1) Not later than the first day of May of each fiscal year, each county superintendent of schools shall provide for an audit of all funds under their jurisdiction and control and the governing board of each local educational agency shall either provide for an audit of the books and accounts of the local educational agency, including an audit of income and expenditures by source of funds, or make arrangements with the county superintendent of schools having jurisdiction over the local educational agency to provide for that auditing.

FISCAL IMPLICATIONS:

None

CONTACT PERSON(S):

Colby Smart, Interim Superintendent



ANNUAL FINANCIAL REPORT

JUNE 30, 2023

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

KORBEL, CALIFORNIA

JUNE 30, 2023

MEMBER	OFFICE	TERM EXPIRES
Rama Zarcufsky	President	December
Jill Giordano	Clerk	December 2024
Laura Borusus	Trustee	December

ADMINISTRATION

Colby Smart	Superintendent
Wendy Orlandi (resigned June 2023)	Superintendent

ORGANIZATION

The Maple Creek School District was established in 1878, and is comprised of an area of approximately 149 square miles located in Humboldt County. There were no changes in boundaries of the District during the current year. The District currently operates one elementary school, grades kindergarten through eighth.

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Board of Directors
Maple Creek Elementary School District
Korbel, California

REPORT ON THE FINANCIAL STATEMENTS

Opinions

We have audited the financial statements of the governmental activities and the major fund information of Maple Creek Elementary School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Maple Creek Elementary School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities the major fund of Maple Creek Elementary School District, as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Maple Creek Elementary School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Maple Creek Elementary School District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Maple Creek Elementary School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- ❖ Exercise professional judgment and maintain professional skepticism throughout the audit.
- ❖ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- ❖ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Maple Creek Elementary School District's internal control. Accordingly, no such opinion is expressed.
- ❖ Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- ❖ Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Maple Creek Elementary School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension schedules, and other postemployment schedules on pages 5–12 and 39–41, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Elementary School District

15933 Maple Creek Road • Korbek, CA 95550 • Phone: 707-668-5596 • Fax: 707-668-4132

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

This section of Maple Creek Elementary School District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2023. Please read it in conjunction with the District's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

The District's financial status was as follows:

- Net position increased 17% to \$0.8 million.
- Overall revenues were \$0.6 million, and expenses were \$0.4 million.
- The net cost of basic programs decreased to \$0.2 million.
- Government funds' increased \$0.1 million.
- No change in capital assets beyond depreciation.
- Pension liability increased to over \$0.15 million.

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
JUNE 30, 2023

The two district-wide statements report the District’s net position and how they have changed. Net position—the difference between the District’s assets and liabilities—are one way to measure the District’s financial health or position.

- ❖ Over time, increases or decreases in the District’s net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- ❖ To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District’s property tax base and the condition of school buildings and other facilities.

In the district-wide financial statements, are the District’s *Governmental activities*—Most of the District’s basic services are included here, such as regular and special education, transportation, and administration. Property taxes and state formula aid finance most of these activities.

Major Features of Maple Creek Elementary School District’s Government-wide and Fund Financial Statements

Figure A-2
Major Features of Maple Creek Elementary School District’s Government-wide and Fund Financial Statements

	<u>Government-wide Statements</u>	<u>Fund Statements</u> <u>Governmental Funds</u>
<i>Scope</i>	Entire District government	The activities of the district that are not proprietary or fiduciary, such as special education and building maintenance
<i>Required financial statements</i>	Statement of net position	Balance sheet
<i>Accounting basis and measurement focus</i>	Statement of activities	Statement of revenues, expenditures, and changes in fund balances
<i>Type of asset/ liability information</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
<i>Type of inflow/ outflow information</i>	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

Fund Financial Statements

The fund financial statements provide more detailed information about the District’s funds, focusing on its most significant or “major” funds—not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- ❖ Some funds are required by State law and by bond covenants.
- ❖ The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debts) or to show that it is properly using certain revenues (like federal grants).

The District has *Governmental funds*—The District’s basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at yearend that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District’s programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information with the governmental funds statements that explains the relationship (or differences) between them.

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
 JUNE 30, 2023

Table 2 - Activities

(\$ Amounts in thousands)	Governmental Activities			
	2023	2022	\$ Change	% Change
Program revenue				
Operating grants and contributions	\$ 232.2	\$ 116.3	\$ 115.9	100%
General revenue				
Property taxes	36.9	33.7	3.2	9%
Unrestricted state aid	274.6	328.6	(54.0)	-16%
Other	19.1	24.5	(5.4)	-22%
Total Revenue	562.8	503.1	59.7	12%
Expenses				
Instruction	159.6	197.7	(38.1)	-19%
Instruction-related services	19.1	36.2	(17.1)	-47%
Pupil services	37.2	52.3	(15.1)	-29%
General administration	89.5	57.6	31.9	55%
Plant services	38.7	38.8	(0.1)	0%
Other charges	96.0	36.5	59.5	163%
Total Expenses	440.1	419.1	21.0	5%
Increase in net position	\$ 122.7	\$ 84.0	\$ 38.7	46%

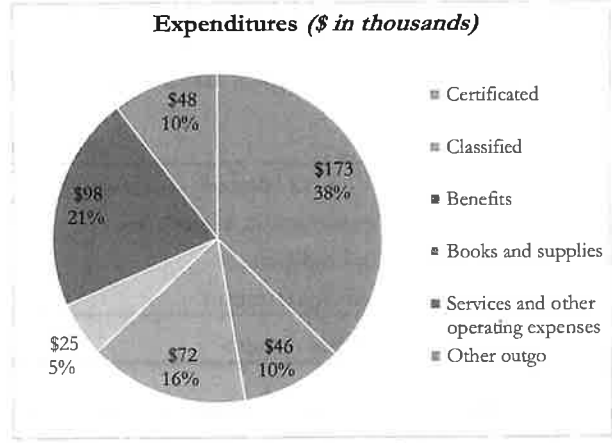
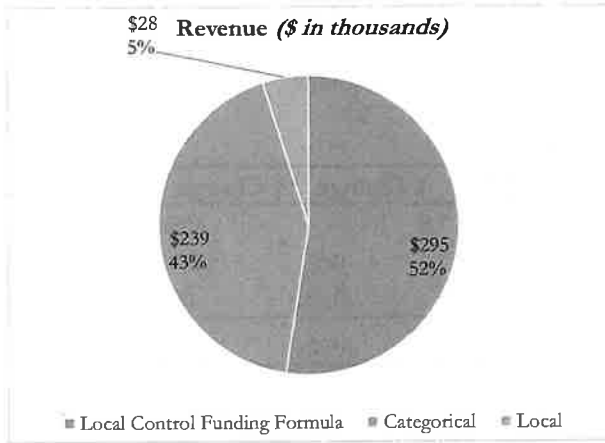
Revenues for the District's governmental activities increased 12 percent, whereas total expenses increased 5 percent. The increase in net position for governmental activities was \$122.7 thousand in 2023. This was the second consecutive year that net position increased substantially, following an \$84.0 thousand increase in 2022. Figures A-3 and A-4 present a breakdown of the District's revenues and expenses for 2023.

Table 3 presents the costs of five major District activities: instruction, instruction-related services, pupil services, general administration, and plant services. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden that was placed on the District's taxpayers and state by each of these functions.

- ❖ The cost of all governmental activities this year was \$0.4 million.
- ❖ The federal and state governments subsidized certain programs with grants and contributions (\$0.2 million).
- ❖ Most of the District's costs (\$0.2 million), however, were financed by District taxpayers and the taxpayers of our state.
 - This portion of governmental activities was financed with \$36,890 in property taxes
 - \$274,577 of unrestricted state aid based on the statewide education aid formula
 - \$19,191 with other revenue.

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
 JUNE 30, 2023



General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget several times.

- ❖ Budget revisions to the adopted budget required after approval of the State Budget.
- ❖ Budget revisions to reflect changes in staffing.
- ❖ Budget revisions to adjust program revenues and expenditures to the final awards and spending plans.

Table 5 - General Fund and Budget Performance

(\$ Amounts in thousands)	General Fund Activity			General Fund Budget		
	2023	2022	% Difference	Original Budget	Final Budget	% Difference
REVENUES						
Local Control Funding Formula	\$ 295.1	\$ 348.0	-15%	\$ 346.5	\$ 295.1	17%
Categorical	239.4	126.7	89%	119.7	204.1	-41%
Local	32.4	26.6	22%	20.2	43.9	-54%
Total Revenues	566.9	501.3	13%	486.4	543.1	-10%
EXPENDITURES						
Salaries and benefits	291.4	276.5	5%	331.6	325.5	2%
Supplies and services	123.6	123.0	0%	150.1	185.7	-19%
Other	48.1	26.9	79%	56.1	57.4	-2%
Total Expenditures	463.1	426.4	9%	537.8	568.6	-5%
NET CHANGE IN FUND BALANCE	\$ 103.8	\$ 74.9	39%	\$ (13.6)	\$ (7.7)	77%

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities
ASSETS	
Deposits and investments	\$ 942,345
Accrued receivables	26,437
Capital assets, not depreciable	750
Capital assets, depreciable, net	69,000
Total Assets	1,038,532
Deferred outflows of resources	33,000
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 1,071,532
LIABILITIES	
Accrued payables	\$ 20,770
Unearned revenue	32,713
Non-current portion of long-term liabilities	152,000
Total Liabilities	205,483
Deferred inflows of resources	28,000
NET POSITION	
Net investment in capital assets	69,750
Restricted for	
Educational programs	150,576
Unrestricted net position	617,723
Total Net Position	838,049
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 1,071,532

The accompanying notes are an integral part of these financial statements.

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

GOVERNMENTAL FUNDS'
BALANCE SHEETS
JUNE 30, 2023

	General Fund	Special Reserve Fund for Capital Outlay Projects	Total Governmental Funds
ASSETS			
Cash and equivalents	\$ 743,141	\$ 199,204	\$ 942,345
Accrued receivables	22,463	3,974	26,437
TOTAL ASSETS	\$ 765,604	\$ 203,178	\$ 968,782
LIABILITIES			
Accrued liabilities	\$ 20,770	\$ -	\$ 20,770
Unearned revenue	32,713	-	32,713
Total Liabilities	53,483	-	53,483
FUND BALANCE			
Nonspendable	2,250	-	2,250
Restricted	150,576	-	150,576
Assigned	338,449	203,178	541,627
Unassigned	220,846	-	220,846
Total Fund Balance	712,121	203,178	915,299
TOTAL LIABILITIES AND FUND BALANCE	\$ 765,604	\$ 203,178	\$ 968,782

The accompanying notes are an integral part of these financial statements.

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

**GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2023**

	General Fund	Special Reserve Fund for Capital Outlay Projects	Total Governmental Funds
REVENUES			
LCFF sources	\$ 295,113	\$ -	\$ 295,113
Federal sources	36,212	-	36,212
Other state sources	203,229	-	203,229
Other local sources	32,373	(4,101)	28,272
Total Revenues	566,927	(4,101)	562,826
EXPENDITURES			
Current			
Instruction	177,122	-	177,122
Instruction - Related services			
Supervision of instruction and administration	500	-	500
Instructional library, media, and technology	400	-	400
School administration	18,200	-	18,200
Pupil Services			
Transportation	28,833	-	28,833
Food services	3,380	-	3,380
General Administration			
Data processing services	1,825	-	1,825
All other general administration	100,032	-	100,032
Plant services	38,707	-	38,707
Community services	45,964	-	45,964
Transfers to other agencies	48,162	-	48,162
Total Expenditures	463,125	-	463,125
NET CHANGE IN FUND BALANCE	103,802	(4,101)	99,701
Beginning balance	608,319	207,279	815,598
Ending balance	\$ 712,121	\$ 203,178	\$ 915,299

The accompanying notes are an integral part of these financial statements.

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1 - A. Description of Financial Statements

The accompanying financial statements of the Maple Creek Elementary School District have been prepared in conformity with accounting principles generally accepted in the United States of America (“U.S. GAAP”), as prescribed by the Governmental Accounting Standards Board (“GASB”). The GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Education Code §41010 requires local educational agencies (“LEAs”) to follow the definitions, instructions, and procedures in the California School Accounting Manual. The manual provides accounting policies and procedures, as well as guidance in implementing those policies and procedures, which include basis of accounting, revenue and expenditure recognition, fund types, types of transactions, methods of posting transactions, including adjusting entries, documentation required to substantiate certain transactions, year-end closing process, including the recording of accruals and deferrals.

1 - B. Financial Reporting Entity

The Maple Creek Elementary School District was established, under the laws of the State of California. The District operates under a locally elected five-member Board form of government and provides educational services to grades K – 8 as mandated by the State and/or Federal agencies. The District operates twelve K through eighth grade school.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District. For Maple Creek Elementary School District, this includes general operations, food service, and student related activities of the District.

Joint Powers Authority (“JPA”). The District is associated with two JPAs. These organizations do not meet the criteria for inclusion as a component unit of the District. Additional information is presented in Note 9 to the financial statements. These organizations are:

- ❖ North Coast Schools' Insurance Group (“NCSIG”)
- ❖ North Coast Schools' Medical Insurance Group (“NCSMIG”)

1 - C. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government (“the District”) and its component units. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

Estimates. The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

1 - E. Assets, Liabilities, and Net Position and Fund Balances

Deposits and Investments. The cash balances of substantially all funds are pooled and invested by the Humboldt County Treasurer for the purpose of increasing earnings through investment activities. The pool's investments are reported at fair value at June 30, 2023, based on market prices. The individual funds' portions of the pool's fair value are presented as "Cash in County." Earnings on cash in county are apportioned and paid or credited to the funds quarterly based on the average daily balance of each participating fund.

Fair Value. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Acquisition Value. The price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, or the amount at which a liability could be liquidated with the counterparty at the acquisition date.

Inventories and Prepaid Items. Inventories such as school supplies are recorded at cost and valued using the weighted-average cost method. They then become expenditures/expenses of the funds when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Capital Assets. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at acquisition value. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Depreciation of capital assets is computed and recorded by the straight-line method over the following estimated useful life:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Site Improvements	20
Buildings	50
Equipment	2 – 15

Accrued Liabilities and Long-Term Obligations. All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

However, claims and judgments and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and long-term loans are recognized as liabilities in the governmental fund financial statements when due.

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued JUNE 30, 2023

1 - F. Revenues, Expenditures/Expense

Revenues – Exchange and Non-Exchange Transactions. The LCFF and other state apportionments are government mandated non-exchange transactions and are recognized when all eligibility requirements have been met. When the annual calculation of the LCFF is made and the District's actual tax receipts, as reported by the county auditor, is subtracted the result determines the annual state aid to which the LEA is entitled. If the difference between the calculated annual state aid and the state aid received on the second principal apportionment is positive a receivable is recorded, and if it is negative a payable is recorded.

The District recognizes property tax revenues actually received as reported on California Department of Education (“CDE”)’s Principal Apportionment Data Collection Software, used by county offices of education and county auditors to report school district and county taxes. The District makes no accrual for property taxes receivable as of June 30.

The District receives grant awards that are "reimbursement type" or "expenditure driven." The eligibility requirements of these awards have not been met until the LEA has made the required expenditures of the grant within the time period specified by the grantor. Revenue is recognized in the period in which the qualifying expenditures are made. Cash received but unspent at the end of the fiscal period is booked as a liability, and revenue is reduced to the amount that has been expended.

The District also receives funds for which they have fulfilled specific eligibility requirements or have provided a particular service. Once the LEAs have provided these services, they have earned the revenue provided. Any unspent money may be carried to the next year to be expended for the same restricted purposes. Revenue is recognized in the period that the service is provided, and any carryover becomes a part of the LEA's ending fund balance.

Unearned Revenue. Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue. As of June 30, 2023, the balance of \$32,713 was made up of state sources.

Expenses/Expenditures. On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2023

2 - C. Cash Deposits

Credit Risk. As of June 30, 2023, the District’s Cash in County pool credit risk is as follows:

<u>Investment Type:</u>	<u>S & P Rating</u>	<u>Maturity (Days)</u>	<u>Fair Value Level</u>	<u>Fair Value</u>
Cash in county	A - AA+	649	2	\$ 940,095

Custodial Credit Risk. There is a risk that, in the event of a bank failure, the District’s deposits may not be returned. The District’s deposit policy requires that all deposits are covered by the Federal Depository Insurance Corporation (“FDIC”) or are collateralized as required by Statutes of the State. As of June 30, 2023, the bank balances totaled \$1,783, all of which was insured through the FDIC.

NOTE 3 – ACCRUED RECEIVABLES

Receivables at June 30, 2023, were as follows:

	<u>General Fund</u>	<u>Special Reserve Fund for Capital Outlay Projects</u>	<u>Total Governmental Activities</u>
Federal Government			
Categorical aid	\$ 714	\$ -	\$ 714
State Government			
Lottery	858	-	858
Local Government			
Interest	14,816	3,974	18,790
First 5	5,216	-	5,216
Other Local Sources	859	-	859
Total	\$ 22,463	\$ 3,974	\$ 26,437

All receivables are considered by management collectible in full.

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2023

NOTE 6 – LONG-TERM LIABILITIES

Pension components at June 30, 2023, were as follows:

<i>(\$ Amounts in thousands)</i>	Cal STRS	Cal PERS	Total
District's proportionate share of the net pension liability	\$ (152)	\$ -	\$ (152)
Deferred Outflows of Resources	31	2	33
Deferred Inflows of Resources	(22)	(6)	(28)
Effect on Net Position	\$ (143)	\$ (4)	\$ (147)

NOTE 7 – DEFINED BENEFIT PENSIONS

7 - A. CalSTRS

Plan Description. CalSTRS administers a hybrid retirement system consisting of a defined benefit plan, two defined contribution plans, a postemployment benefit plan, and a fund used to account for ancillary activities associated with various deferred compensation plans and programs:

- ❖ State Teachers' Retirement Plan ("STRP")
- ❖ CalSTRS Pension 2
 - 403(b) plan
 - 457(b) plan
- ❖ Medicare Premium Payment ("MPP") Program
- ❖ Teachers' Deferred Compensation Fund ("TDCF")

CalSTRS provides pension benefits, including disability and survivor benefits, to California full-time and part-time public school teachers from pre-kindergarten through community college and certain other employees of the public school system. The Teachers' Retirement Law (California *Education Code* § 22000 et seq.), as enacted and amended by the California Legislature, established these plans and CalSTRS as the administrator. The terms of the plans may be amended through legislation.

The STRP is a multiple employer, cost-sharing defined benefit plan comprised of four programs: Defined Benefit ("DB") Program, Defined Benefit Supplement ("DBS") Program, Cash Balance Benefit ("CBB") Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP. CalSTRS issues a publicly available financial report that can be obtained at <https://www.calpers.ca.gov/docs/forms-publications/acfr-2022.pdf>.

Benefits Provided. The STRP DB Program is based on a formula set by law using your age, service credit and final compensation:

- ❖ CalSTRS 2% at 60: Members first hired on or before December 31, 2012. At age 50 with at least 30 years of service credit or age 55 with five years of service credit.
- ❖ CalSTRS 2% at 62: Members first hired on or after January 1, 2013, At age 55 with at least five years of service.

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2023

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

	<i>(\$ Amounts in thousands)</i>
District's proportionate share of the net pension liability	\$ 152
State's proportionate share of the net pension liability associated with the District	51
Total	\$ 203

The total pension liability for the STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. At June 30, 2023, the District's proportion was as follows:

	<u>Jun. 30, 2022</u>	<u>Jun. 30, 2021</u>	<u>Difference</u>
Net Pension Liability Allocation Basis	0.0000022	0.0000024	-0.0000002

For the year ended June 30, 2023, the District recognized pension expense of (\$13,000) and revenue of \$12,000 for support provided by the State. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>(\$ Amounts in thousands)</i>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	-	\$ 11
Changes of assumptions		8	-
Net difference between projected and actual earnings on pension plan investments		-	7
Changes in proportion and differences between District contributions and proportionate share of contributions		-	4
District contributions subsequent to the measurement date		23	-
Total	\$	31	\$ 22

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
JUNE 30, 2023

The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2022, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Rate of Return ¹
Public Equity	42.0%	4.8%
Real Estate	15.0%	3.6%
Private Equity	13.0%	6.3%
Fixed Income	12.0%	1.3%
Risk Mitigating Strategies	10.0%	1.8%
Inflation Sensitive	6.0%	3.3%
Cash/Liquidity	2.0%	(0.4%)

¹ 20-years average

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate. Presented below is the net pension liability of employer using the current discount rate of 7.10%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	Current		
	1% Decrease	Discount Rate	1% Increase
District's proportionate share of the net pension liability	\$ 259	\$ 152	\$ 64

(\$ Amounts in thousands)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report. The components of the net pension liability (NPL) of the STRP for participating employers and the state (nonemployer contributing entity), are as follows (*\$ in millions*):

Total Pension Liability	\$ 369,542
Less: STRP Fiduciary Net Position	300,056
NPL of Employers and the State of California	\$ 69,486
STRP Fiduciary Net Position as a % of the Total Pension Liability	81.2%

7 - B. Cal PERS

Plan Description. The Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan or PERF B) is administered by the California Public Employees' Retirement System (CalPERS or the System). Plan membership consists of nonteaching and noncertified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California. The Plan excludes school safety members who participate either in the agent multiple-employer defined benefit pension plan or the public agency cost-sharing multiple-employer defined benefit pension plan administered by CalPERS, depending on the number of active members.

The Plan was established to provide retirement, death and disability benefits to nonteaching and noncertified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at <https://www.calpers.ca.gov/docs/forms-publications/acfr-2022.pdf>.

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2023

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

(\$ Amounts in thousands)

Year ended June 30:

2024	\$	2	\$	5
2025		-		1
Total	\$	2	\$	6

Actuarial Methods, Assumptions, and Discount Rate Information

Actuarial Methods and Assumptions. The collective total pension liability was based on the following assumptions:

Investment rate of return		6.90%
Inflation		2.30%
Salary increases		Varies by Entry Age and Service
Mortality Rate Table ¹		Derived using CalPERS membership data for all funds
Post-Retirement Benefit Increase	2.0% until Purchasing Power Protection Allowance Floor on purchasing power applies, 2.30% thereafter	

¹ The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Long-term Expected Rate of Return. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

The expected real rates of return by asset class are as followed:

Asset Class ¹	Assumed Asset Allocation	Real Return Years 1 – 10 ^{1,2}
Global Equity - cap-weighted	30.00 %	4.45 %
Global Equity non-cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	(5.00)	(0.59)

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021-22 Asset Liability Management study.

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS, Continued
 JUNE 30, 2023

NOTE 8 – FUND BALANCE

Fund balance components at June 30, 2023, were as follows:

	General Fund	Special Reserve Fund for Capital Outlay Projects	Total Governmental Funds
Non-spendable			
Non-restricted			
Reserve for revolving cash	\$ 2,250	\$ -	\$ 2,250
Spendable			
Restricted			
Educational programs			
State	149,676	-	149,676
Local	900	-	900
Total Restricted	150,576	-	150,576
Assigned			
Fund Raising	121	-	121
Block Grant	3,167	-	3,167
Transportation	131,608	-	131,608
Instructional Materials	20,000	-	20,000
Professional Development	14,689	-	14,689
School and Library Improvements	3,494	-	3,494
Technology	20,000	-	20,000
Deferred Maintenance	140,029	-	140,029
Lottery	5,341	-	5,341
Capital projects	-	203,178	203,178
Total Assigned	338,449	203,178	541,627
Unassigned			
Reserve for economic uncertainties	220,846	-	220,846
Total	\$ 712,121	\$ 203,178	\$ 915,299

School District. The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District’s Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than two months of general fund operating expenditures, or 17 percent of General Fund expenditures and other financing uses.

REQUIRED SUPPLEMENTARY INFORMATION

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			Variances - Positive / (Negative) Final to Actual
	Original	Final	Actual	Actual
REVENUES				
LCFF sources				
Principal apportionment	\$ 312,707	\$ 260,762	\$ 258,223	\$ (2,539)
County & district taxes	33,760	34,352	36,890	2,538
Federal revenue	22,661	24,298	36,212	11,914
Other state revenue	97,013	179,848	203,229	23,381
Other local revenue	20,195	43,911	32,373	(11,538)
Total Revenues	486,336	543,171	566,927	23,756
EXPENDITURES				
Certificated salaries	182,748	182,392	173,287	9,105
Classified salaries	42,130	58,662	45,900	12,762
Benefits	106,724	84,419	72,199	12,220
Supplies	30,265	39,091	25,376	13,715
Services and other operating expenditures	119,821	146,577	98,201	48,376
Capital outlay	-	4,000	-	4,000
Other outgo (excluding Transfers of Indirect Costs)	56,109	53,376	48,162	5,214
Total Expenditures	537,797	568,517	463,125	105,392
Excess (Deficiency) of Revenues Over Expen	(51,461)	(25,346)	103,802	129,148
OTHER FINANCING SOURCES (USES)				
Interfund transfers	169,377	149,414	-	(149,414)
Transfers out	(131,608)	(131,608)	-	131,608
Net Financing Sources (Uses)	37,769	17,806	-	(17,806)
NET CHANGE IN FUND BALANCE	(13,692)	(7,540)	103,802	111,342
Beginning balance	608,319	608,319	608,319	
Ending Balance	\$ 594,627	\$ 600,779	\$ 712,121	\$ 111,342

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF CONTRIBUTIONS

Cal STRS	(\$ Amounts in thousands)										
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 23	\$ 22	\$ 21	\$ 21	\$ 21	\$ 19	\$ 15	\$ 14	\$ 8		
Contributions in relation to the contractually required contribution	(23)	(22)	(21)	(21)	(21)	(19)	(15)	(14)	(8)		
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

District's covered payroll	\$ 121	\$ 128	\$ 128	\$ 120	\$ 130	\$ 131	\$ 122	\$ 128	\$ 93		
Contributions as a percentage of covered payroll	19%	17%	16%	18%	16%	15%	12%	11%	9%		

Cal PERS	(\$ Amounts in thousands)										
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 2	\$ -	\$ -	\$ -	\$ 1	\$ 3	\$ 3	\$ 2	\$ 2		
Contributions in relation to the contractually required contribution	(2)	-	-	-	(1)	(3)	(3)	(2)	(2)		
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

District's covered payroll	\$ 2	\$ -	\$ -	\$ -	\$ 5	\$ 19	\$ 21	\$ 18	\$ 18		
Contributions as a percentage of covered payroll	100%	n/a	n/a	n/a	20%	16%	14%	11%	11%		

SUPPLEMENTARY INFORMATION

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

**SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
FOR THE YEAR ENDED JUNE 30, 2023**

	Second Period Attendance Report	Annual Attendance Report
Regular ADA		
TK / K -3	3	3
Grades 4 - 6	3	3
Grades 7-8	-	-
Total ADA	6	6

See accompanying note to supplementary information

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>2024 (Budget)</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
GENERAL FUND:				
Revenues	\$ 499,111	\$ 566,927	\$ 501,343	\$ 448,403
Transfers in	151,974	-	143,711	-
Total	651,085	566,927	645,054	448,403
Expenditures	521,872	463,125	426,309	363,330
Other uses and transfers out	131,608	-	143,711	-
Total	653,480	463,125	570,020	363,330
INCREASE/(DECREASE)				
IN FUND BALANCE	\$ (2,395)	\$ 103,802	\$ 75,034	\$ 85,073
ENDING FUND BALANCE	\$ 709,726	\$ 712,121	\$ 608,319	\$ 543,591
AVAILABLE RESERVES	\$ 335,065	\$ 220,846	\$ 209,459	\$ 274,503
AVAILABLE RESERVES AS A PERCENTAGE OF OUTGO	51%	48%	37%	76%
LONG-TERM DEBT	NA	\$ 152,000	\$ 108,755	\$ 215,503
AVERAGE DAILY ATTENDANCE AT P-2	8	6	4	10

The General Fund balance has increased by \$168,530 over the past two years. The fiscal year 2023-24 budget projects a negligible decrease. For a district this size, the State recommends available reserves of at least five percent, or \$75,000 of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in each of the past three years and anticipates incurring an operating deficit during the 2023-24 fiscal year. Total long term obligations have decreased by \$63,503 over the past two years.

Average daily attendance has decreased by four ADA over the past two years. No change in ADA is anticipated during fiscal year 2023-24.

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

**SCHEDULE OF CHARTER SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2023**

There are currently no charter schools sponsored by the District

OTHER INDEPENDENT AUDITOR'S REPORT



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Board of Trustees
Maple Creek Elementary School District
Korbel, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Maple Creek Elementary School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Maple Creek Elementary School District's basic financial statements, and have issued our report thereon dated February 29, 2024.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered Maple Creek Elementary School District's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Maple Creek Elementary School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Maple Creek Elementary School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether Maple Creek Elementary School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*. The reported noncompliance are the audit adjustments with the amounts in the accompanying Reconciliation of Annual Financial and Budget Report with Audited Financial Statements.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

February 29, 2024



INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
Maple Creek Elementary School District
Korbel, California

REPORT ON STATE COMPLIANCE

Opinion on State Compliance

We have examined Maple Creek Elementary School District's compliance with the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* ("the State Audit Guide"), prescribed by the *California Code of Regulation*, Title 5 §19810, et seq., applicable to Maple Creek Elementary School District's state compliance requirements as listed on the next pages for the year ended June 30, 2023..

In our opinion, Maple Creek Elementary School District complied, in all material respects, with the applicable programs from the State Audit Guide, as listed on the next page during the year-ended June 30, 2023.

Emphasis-of-Matter

As a result of the American Institute of Certified Public Accountants' ("AICPA") issuance of Statement of Audit Standard No. 141, the State Controller's Office issued an illustrative example for the *Independent Auditor's Report on State Compliance*, which included a reference to internal control testing. However, the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* sites no requisite internal controls or an internal control framework Local Education Agencies ("LEA") are to follow. As such, it would be inappropriate for the auditor to test and express an opinion on internal controls as it would relate to state compliance. Therefore, the auditor follows AT-C Section 315, *Compliance Attestation*.

Basis for Opinion on State Compliance

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Maple Creek Elementary School District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Maple Creek Elementary School District complied with the specified requirements.

Responsibilities of Management for State Compliance

Management of Maple Creek Elementary School District is responsible for the District's compliance with the specified requirements.

Auditor's Responsibilities for the Examination of State Compliance

Our responsibility is to express an opinion on Maple Creek Elementary School District's compliance with the specified requirements based on our examination. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on Maple Creek Elementary School District's compliance with specified requirements.

In connection with the audit referred to on the previous page, we selected and tested transactions and records to determine the Maple Creek Elementary School District's compliance with the following items:

PROGRAM NAME	PROCEDURES PERFORMED
Local Education Agencies Other Than Charter Schools	
A. Attendance	Yes
B. Teacher Certification And Misassignments	Yes
C. Kindergarten Continuance	Yes
D. Independent Study	Not Applicable ¹
E. Continuation Education	Not Applicable ¹
F. Instructional Time	Yes
G. Instructional Materials	Yes
H. Ratio Of Administrative Employees To Teachers	Not Applicable ²
I. Classroom Teacher Salaries	Not Applicable ³
J. Early Retirement Incentive	Not Applicable ¹
K. Gann Limit Calculation	Yes
L. School Accountability Report Card	Yes
M. Juvenile Court Schools	Not Applicable ¹
N. Middle or Early College High Schools	Not Applicable ¹
O. K-3 Grade Span Adjustment	Not Applicable ⁴
P. Transportation Maintenance of Effort	Yes
Q. Apprenticeship: Related and Supplemental Instruction	Not Applicable ¹
R. Comprehensive School Safety Plan	Yes
S. District of Choice	Not Applicable ¹
TT. Home To School Transportation Reimbursement	Not Applicable ¹
UU. Independent Study Certification For ADA Loss Mitigation	Yes

¹ District does not have this program or is otherwise not applicable to the District.

² The Ratios of Administrative Employees program is not applicable to the District per Ed. Code § 41402.

³ Testing is not applicable to the District per Ed. Code § 41372 paragraph (b), District ADA < 101.

⁴ While the compliance is technically applicable, there is no penalty applicable per *Education Code* §41376, District ADA < 101. Additionally, personnel within CDE indicated there is no need to report this information in the P-2 reporting.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

**SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2023**

FINANCIAL STATEMENTS

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

No

Significant deficiency(ies) identified?

None Reported

Non-compliance material to financial statements noted?

Yes

STATE AWARDS

Type of auditors' report issued on compliance for State programs:

Unmodified

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

**STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

No State Award Findings were noted in the current year.

**MAPLE CREEK ELEMENTARY SCHOOL
APRIL 12, 2024
BOARD OF TRUSTEES MEETING**

6.0 INFORMATION/DISCUSSION/ACTION ITEMS

6.1 No Attachment - Superintendent Search - Ariel Aaron, Director of Human Resources, Humboldt County Office of Education

6.2 No Attachment - LCAP Discussion

6.3 No Attachment - ELOP Summer Program

6.4 No Attachment - Superintendent's Report

6.5 No Attachment - Staff Report