

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

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
- 6.2 Staff Layoffs
- 6.3 Superintendent's Report
- 6.4 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
MARCH 8, 2024
BOARD OF TRUSTEES MEETING**

4.0 CONSENT AGENDA

4.1 Attachment - Minutes from February 16th, 2023 Special Board Meeting

4.2 Attachment - February 2024 Warrants

4.3 Attachment - February 2024 Payroll

Unofficial until approved

Maple Creek Elementary School District Board of Trustees

February 16th, 2024 9:30 AM
15933 Maple Creek Road - Korb, CA 95550

Link to Live Stream:

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

Special Meeting Agenda

1.0 **CALL TO ORDER**

President Zarcufsky called the special meeting of the Maple Creek Elementary School District Board of Trustees to order at 9:39 AM with a quorum present.

PRESENT: Rama Zarcufsky and Jill Giordano

ABSENT: Laura Borusas

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/ Giordano to approve the consent agenda items. Ayes 2, noes 0, absent 1, abstain 0. Motion carried.

Action was taken on the following consent items:

- 4.1 Approve Minutes of the January 22, 2023 Special Board Meeting
- 4.2 Review Warrants - January 2024
- 4.3 Review Payroll - January 2024
- 4.4 Approve the quarterly Report on Williams Uniform Complaints Quarter 4

5.0 **ACTION ITEMS**

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

There are no action items.

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 LCAP Midyear Update

Smart provided a mid-year report of the LCAP and the 3 goals for Maple Creek Elementary School District.

Goal 1: Improve school climate to support a cooperative learning environment.

Goal 2: All students will have access to and achieve 21st century skills and proficiency in all core academic skills and be prepared for higher education. Educational partners will be informed about and involved in the education process and decision making.

Goal 3: Communication with all families, meeting students' needs and improving attendance.

6.2 2023-2024 Winter ConApp

Smart reported on the 2023-2024 Consolidated Application.

6.3 Greenhouse Plan

Smart reported on the 3 different options for greenhouses, including cost and size. A discussion ensued regarding the timeline for starting the project and the different materials needed.

It was moved/seconded by Zarcufsky/Giordano to approve the purchase of the 10 ft. X 32 ft. Greenhouse, not to exceed the cost of \$85,000, towards a greenhouse classroom.
Ayes 2, noes 0, absent 1, abstain 0. Motion carried.

6.4 Superintendent's Report

Smart reported on the following:

- HCOE board approval of the Maple Creek Elementary School District 2024-2025 waiver of lapsation
- End of year field trip
 - Jackie and Wendi Orlandi to chaperone
 - Pay Wendy as consultant
- Staffing for 2024-2025
 - TK teacher requirements
 - Community School grant is expiring
 - Smart will no longer be Interim Superintendent
 - Smart recommends starting the Superintendent search in April
 - Possibly advertise for part time Administrator/Teacher
 - Use HCOE HR department to run the search
 - Recommends 2, full time certificated teachers
 - TK - 3rd grade
 - 4th - 8th grade
 - Add 10 hours per week custodial position to cover Zoe
 - Contract with a 3rd party for services such as Special Education.

The board recommended Smart to move forward with advertising for a part time administrative position.

6.5 Staff Report

There were no staff present.

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

The board expressed gratitude to Smart for his assistance in getting the waiver approved.

8.0 **ADJOURNMENT**

Zarcufsky adjourned the meeting at 10:23 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 02/01/2024 through 02/29/2024

| Check Number | Check Date | Pay to the Order of | Fund-Object | Comment | Expensed Amount | Check Amount |
|--------------|------------|---------------------|-------------|---------|------------------------|--------------|
| | | | | | Total Number of Checks | 0 |

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.

029 - Maple Creek Elementary School District

Generated for Rene Campbell (RCAMPBELL), Mar 4 2024 1:47PM

| EARNINGS by Earnings Code | Income | Adjustments |
|---------------------------|------------------|-------------|
| Regular | 11,130.55 | |
| TOTAL | 11,130.55 | |

| EARNINGS by Group | Income | Adjustments |
|-------------------|------------------|-------------|
| Base Pay | 9,907.60 | |
| Docks | 2,867.13 | |
| Extra Duty | 2,019.90 | |
| Overtime | 228.00 | |
| Stipends | 25.00 | |
| Substitutes | 1,705.00 | |
| Vacation Pay | 112.18 | |
| TOTAL | 11,130.55 | |

| EARNINGS | Person Type | Female Employees |
|--------------|-------------|------------------|
| Certificated | 4 | 3 |
| Classified | 1 | 1 |
| TOTAL | 5 | 4 |

Vendor Summary for Pay Date 02/29/2024

Vendor Checks
Vendor Liabilities

| BALANCING DATA | 9,330.60 | Net Pay |
|--------------------|-----------|-----------|
| Gross Earnings | 11,130.55 | 1,799.95 |
| District Liability | 3,970.32 | 3,970.32 |
| | 15,100.87 | 15,100.87 |

| TAXES | Employee | Employer | Total | Subject Grosses |
|---------------------|---------------|---------------|-----------------|-----------------|
| Federal Withholding | 136.61 | | 136.61 | 10,325.92 |
| State Withholding | 118.26 | | 118.26 | 10,325.92 |
| Social Security | 204.71 | 204.71 | 409.42 | 3,301.78 |
| Medicare | 181.40 | 161.40 | 322.80 | 11,130.55 |
| SUI | | 5.57 | 5.57 | 11,130.55 |
| Workers' Comp | | 292.46 | 292.46 | 11,130.55 |
| SUBTOTAL | 618.98 | 664.14 | 1,283.12 | |

| REDUCTIONS | Employee | Employer | Total | Subject Grosses |
|------------------|---------------|-----------------|-----------------|-----------------|
| PERS / 62 | 249.74 | 832.89 | 1,082.63 | 3,121.78 |
| STRS / 60 | 398.71 | 739.24 | 1,135.95 | 3,870.36 |
| STRS / 62 | 158.18 | 296.05 | 454.23 | 1,550.00 |
| Health & Welfare | | 1,438.00 | 1,438.00 | |
| SUBTOTAL | 804.63 | 3,306.18 | 4,110.81 | |

| DEDUCTIONS | Employee | Employer | Total | Subject Grosses |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| Summer Savings | 376.34 | | 376.34 | 2,258.06 |
| SUBTOTAL | 376.34 | .00 | 376.34 | |
| TOTALS | 1,799.95 | 3,970.32 | 5,770.27 | |

Cancel/Reissue for Process Date 02/29/2024

Reissued
Cancel Checks
Void ACH

| NET | 7,835.64 | 3 |
|-----------------|-----------------|----------|
| Direct Deposits | 7,835.64 | 3 |
| Checks | 1,494.96 | 2 |
| Partial Net ACH | | |
| Negative Net | | |
| Check Holds | | |
| Zero Net | | |
| TOTAL | 9,330.60 | 5 |

C.S.
[Signature]

Selection Grouped by Org. Filtered by (Org = 29, Starting Pay Date = 2/29/2024, Ending Pay Date = 2/29/2024)

029 - Maple Creek Elementary School District

Generated for Rene Campbell (RCAMPBELL), Feb 15 2024 11:33AM

Pay Date 02/29/2024
 Duerr, Becka B (000018) 5997

Check Msg

| Pay Date | Pay Cycle | Check Location | FTE | Retire Plan | Federal | State | Check # (C) | Net Pay | Status | Calculated |
|----------|-----------|----------------------------------|---------|-------------|---------|-------|-------------|----------|--------|----------------------|
| 02/29/24 | EOMS#8 | D100 - Maple Creek Elementary SD | 0.00000 | | M 0 | S 0:0 | | 1,351.82 | Open | 2/15/2024 11:32:38AM |

SINGLE E-STRSN (MemberY) is primary, no secondary

| Effective | Source | Earnings Description | Adjustment | Pay Rate | Units | Earnings | Retire Plan | AssnWork | CC | Ret Eam | Pay Rate | PC |
|-----------|--------------|-----------------------------------------------------|------------|----------|-------|----------|-------------|----------|----|----------|-----------|----|
| 02/29/24 | Adjust | (SUB TCH) Sub Teacher | | 155.00 | 10.00 | 1,550.00 | STRSN(1) | 54 | 1 | 1,550.00 | 28,210.00 | 1 |
| | | 100.00 % (000085) 01-0000-0-1110-1000-1140-000-0000 | | | | | | | | | | |
| | Total | | | | 10.00 | 1,550.00 | | | | | | |

| Effective | Deduction/Contribution | Vendor | Subject Gross | Deduction | Subject Gross | Contribution | CC | Retire Plan |
|-----------|-----------------------------------------------------|--------------------------------------------|---------------|-----------|---------------|--------------|----|-------------|
| 02/29/24 | (FIT) Federal Withholding | (999999/002) Maple Creek ESD Payroll - FIT | 1,391.82 | 17.52 | 1,550.00 | 22.48 | | |
| 02/29/24 | (MEDICARE) Medicare | (999999/005) Maple Creek ESD Payroll | 1,550.00 | 22.48 | 1,550.00 | 296.05 | | |
| 02/29/24 | (STRSN) STRS / 52 | (999999/008) Maple Creek ESD Payroll - STR | 1,550.00 | 158.18 | 1,550.00 | 0.78 | | |
| 02/29/24 | (SUI) SUI | (999999/009) Maple Creek ESD Payroll - SUI | | | 1,550.00 | 40.73 | | |
| 02/29/24 | (WORKCOMP) Workers' Comp | (999999/010) Maple Creek ESD Payroll - W/C | | | 1,550.00 | 380.04 | | |
| | Total Deductions, *Reductions, Contributions | | | 198.18 | | | | |

Johnson, Jacklyn D (000005) 5194

Check Msg

| Pay Date | Pay Cycle | Check Location | FTE | Retire Plan | Federal | State | ACH # (D) | Net Pay | Status | Calculated |
|----------|-----------|----------------------------------|---------|-------------|---------|-------|-----------|----------|--------|----------------------|
| 02/29/24 | 10#6 | D100 - Maple Creek Elementary SD | 0.80000 | | S 0 | M 0:0 | | 1,881.72 | Open | 2/15/2024 11:32:25AM |

SINGLE STRSO (Non-Member or Retirement) is primary, no secondary

| Effective | Source | Earnings Description | Adjustment | Pay Rate | Units | Earnings | Retire Plan | AssnWork | CC | Ret Eam | Pay Rate | PC |
|-----------|--------------|-----------------------------------------------------|------------|----------|-------|----------|-------------|----------|----|----------|----------|----|
| 07/01/23 | Assign | (Pos#3-4(0)) SPECIAL PROJECTS TEA | | 5,798.00 | | 3,478.80 | STRSO(2) | 61 | 0 | 3,478.80 | 5,798.00 | 3 |
| | | 35.00 % (001559) 01-0001-0-1110-1000-1105-000-0000 | | | | | | | | | | |
| | | 65.00 % (001794) 01-5820-0-1110-1000-1105-000-0000 | | | | | | | | | | |
| | | (Pos#3-3(0)) SPED SUPPORT | | 5,798.00 | | 1,159.60 | STRSO(2) | 61 | 0 | 1,159.60 | 5,798.00 | 3 |
| | | 100.00 % (000734) 01-6500-0-5780-1120-1104-000-0000 | | | | | | | | | | |
| 02/29/24 | Adjust | (DOCKHOUR) Dock Hourly | | 45.51 | 63.00 | 2,887.13 | STRSO(2) | 61 | 0 | 2,887.13 | 5,798.00 | 3 |
| | | 35.00 % (001559) 01-0001-0-1110-1000-1105-000-0000 | | | | | | | | | | |
| | | 65.00 % (001794) 01-5820-0-1110-1000-1105-000-0000 | | | | | | | | | | |
| 02/29/24 | Adjust | (XTRA HR) Additional Earnings | | 45.51 | 14.00 | 837.14 | STRSO(2) | 61 | 0 | 837.14 | 45.51 | 4 |
| | | 100.00 % (000086) 01-0000-0-1110-1000-1150-000-0000 | | | | | | | | | | |
| | Total | | | | 49.00 | 2,408.41 | | | | | | |

| Effective | Deduction/Contribution | Vendor | Subject Gross | Deduction | Subject Gross | Contribution | CC | Retire Plan |
|-----------|---------------------------|--------------------------------------------|---------------|-----------|---------------|--------------|----|-------------|
| 02/29/24 | (FIT) Federal Withholding | (999999/002) Maple Creek ESD Payroll - FIT | 2,408.41 | 94.84 | 2,408.41 | 34.92 | | |
| 02/29/24 | (MEDICARE) Medicare | (999999/005) Maple Creek ESD Payroll | 2,408.41 | 34.92 | 2,408.41 | 34.92 | | |

- Selection Grouped by Employee - Sorted by Employee. (Org = 29, CAST (Pay Date AS DATE) = 2/29/2024, Amounts = S, Net Pay Opt = N, Accounts? = Y, Pg Bkr? = N)

029 - Maple Creek Elementary School District



Pay Date 02/29/2024

Pay14a

Payroll Audit by Employee

Mulzelean, Zoe T (000012) 7022

Check Msg

| Pay Date | Pay Cycle | Check Location | FTE | Retire Plan | Federal | State | ACH # (D) | Net Pay | Status | Calculated |
|----------|-----------|----------------------------------|---------|-------------|---------|-------|-----------|----------|--------|----------------------|
| 02/29/24 | 15#7 | D100 - Maple Creek Elementary SD | 1.00000 | | M 0 | M 0:0 | | 2,598.88 | Open | 2/15/2024 11:32:32AM |

| Effective | Source | Earnings Description | Adjustment | Pay Rate | Units | Earnings | Retire Plan | Assn/Work | CC | Ret Earn | Pay Rate | PC |
|-----------|--------|--------------------------------|------------|----------|-------|----------|-------------|-----------|----|----------|----------|----|
| 12/01/23 | Assign | (Pos#12-1(0)) Paraprofessional | | 2,781.60 | | 2,781.60 | PERSN(1) | 400 | 11 | 2,781.60 | 19.00 | 4 |
| 02/29/24 | Addn | (COURRIER) Courier | | 25.00 | | 25.00 | PERSN(1) | 400 | 11 | 57.00 | 28.50 | 4 |
| 02/29/24 | Adjust | (OT 1 0) Overtime | | 28.50 | 2.00 | 57.00 | PERSN(1) | 400 | 11 | 171.00 | 28.50 | 4 |
| 02/29/24 | Adjust | (OT 1 0) Overtime | | 28.50 | 6.00 | 171.00 | PERSN(1) | 400 | 11 | 171.00 | 28.50 | 4 |
| 02/29/24 | Addn | (VAC MO) Vacation Pay | | 152.00 | 0.74 | 112.18 | PERSN(1) | 400 | 11 | 112.18 | 19.00 | 4 |
| Total | | | | | | | | | | | | |

| Effective | Deduction/Contribution | Vendor | Subject Gross | Deduction | Subject Gross | Contribution | CC | Retire Plan |
|---------------------------------------------|----------------------------|---------------------------------------------|---------------|-----------|---------------|--------------|----|-------------|
| 02/29/24 | (DENT25) Dental Insurance | (100072/001) NCSMIG - JPA DENTAL | 2,897.04 | 24.25 | 3,146.78 | 91.00 | | |
| 02/29/24 | (FTT) Federal Withholding | (999999/002) Maple Creek ESD Payroll - FT | 3,146.78 | 45.63 | 3,146.78 | 1,330.00 | | |
| 02/29/24 | (MED125) Medical Insurance | (100073/001) NCSMIG - JPA MEDICAL | 3,146.78 | 185.10 | 3,146.78 | 45.63 | | |
| 02/29/24 | (MEDICARE) Medicare | (999999/005) Maple Creek ESD Payroll | 3,121.78 | 248.74 | 3,121.78 | 832.89 | | |
| 02/29/24 | (OASDI) Social Security | (999999/004) Maple Creek ESD Payroll - OASI | 2,897.04 | 32.18 | 3,146.78 | 1.57 | | |
| 02/29/24 | (PERSN) PERS / 62 | (999999/007) Maple Creek ESD Payroll - PER | 3,146.78 | 17.00 | 3,146.78 | 17.00 | | |
| 02/29/24 | (SIT) State Withholding | (999999/003) Maple Creek ESD Payroll - SIT | 3,146.78 | 82.88 | 3,146.78 | 82.88 | | |
| 02/29/24 | (SUI) SUI | (999999/009) Maple Creek ESD Payroll - SUI | 3,146.78 | 1.57 | 3,146.78 | 1.57 | | |
| 02/29/24 | (MS125) Vision Insurance | (100074/001) NCSMIG - JPA VISION | 3,146.78 | 1.57 | 3,146.78 | 1.57 | | |
| 02/29/24 | (WORCCOMP) Workers' Comp | (999999/010) Maple Creek ESD Payroll - W/C | 3,146.78 | 17.00 | 3,146.78 | 17.00 | | |
| Total Deductions, Reductions, Contributions | | | 548.90 | | 2,598.88 | | | |

Bank: LOS ANGELES POLICE CREDIT UNION
 Ending by 4986 (Checking) TRN # 322078493
 Direct Deposit Amount 2,598.88

029 - Maple Creek Elementary School District

Generated for Rene Campbell (RCAMPBELL), Feb 15 2024



Pay Date 02/29/2024

Mutzeljar, Zoe T (000012) 7022 - continued

Wyrld, Laura R (000019) 3832

Check Msg

| Pay Date | Pay Cycle | Check Location | FTE | Retire Plan | Federal | State | Check # (C) | Net Pay | Status | Calculated |
|----------|-----------|----------------------------------|---------|-------------|---------|-------|-------------|---------|--------|----------------------|
| 02/29/24 | EOMS/#9 | D100 - Maple Creek Elementary SD | 0.00000 | | S 0 | S 0.0 | | 143.14 | Open | 2/15/2024 11:32:38AM |

| Effective | Source | Earnings Description | Adjustment | Pay Rate | Units | Earnings | Retire Plan | AssnWork | CC | Ret Eam | Pay Rate | PC |
|-----------|--------|-----------------------------------------------------|------------|----------|-------|----------|-------------|----------|----|---------|----------|----|
| 02/29/24 | Adjust | (SUB TCH) Sub Teacher | | 155.00 | 1 00 | 155.00 | STRSN(2) | 54 | 0 | 155.00 | 155.00 | 8 |
| | | 100.00 % (000085) 01-0000-0-1110-1000-1140-000-0000 | | | | | | | | | | |
| | | Total | | | 1.00 | 155.00 | | | | | | |

| Effective | Deduction/Contribution | Vendor | Subject Gross | Deduction | Subject Gross | Contribution | CC | Retire Plan |
|-----------|-----------------------------------------------------|--------------------------------------------|---------------|-----------|---------------|--------------|----|-------------|
| 02/29/24 | (MEDICARE) Medicare | (999999/005) Maple Creek ESD Payroll | 155.00 | 2.25 | 155.00 | 2.25 | | |
| 02/29/24 | (OASDI) Social Security | (999999/004) Maple Creek ESD Payroll -OAS | 155.00 | 9.81 | 155.00 | 9.81 | | |
| 02/29/24 | (SUI) SUI | (999999/009) Maple Creek ESD Payroll - SUI | | | 155.00 | 0.08 | | |
| 02/29/24 | (WORKCOMP) Workers' Comp | (999999/010) Maple Creek ESD Payroll - W/C | | | 155.00 | 4.07 | | |
| | Total Deductions, *Reductions, Contributions | | | 11.86 | | 16.01 | | |

Totals for Org 029 - Maple Creek Elementary School District:

| Employee Count | 5 | Gross Pay | 11,130.55 | Deductions and Reductions | 1,739.95 | Contributions | 3,970.32 | Total Net Pay | 9,430.60 |
|----------------|--------|-----------|-----------|---------------------------|----------|---------------|----------|---------------|----------|
| STRS | 554.89 | PERS | 249.74 | OASDI | 204.71 | Medicare | 161.40 | FTT | 138.61 |
| | | | | | | | | SIT | 118.28 |
| | | | | | | | | Misc Red | 0.00 |
| | | | | | | | | Misc Ded | 0.00 |
| | | | | | | | | Summer | 376.34 |

029 - Maple Creek Elementary School District



Pay Date: 02/29/2024

Johnson, Jacklyn D (000005) 5194 - continued

| Effective | Deduction/Contribution | Vendor | Subject Gross | Deduction | Subject Gross | Contribution | CC | Retire Plan |
|----------------------------------------------|--------------------------|--------------------------------------------|---------------|-----------|---------------|--------------|----|-------------|
| 02/29/24 | (SIT) State Withholding | (999999/003) Maple Creek ESD Payroll - SIT | 2,408.41 | 20.59 | 2,408.41 | | | |
| 02/29/24 | (SMRARR) Summer Savings | (999999/012) Maple Creek ESD Payroll - DNF | 2,258.06 | 376.34 | | | | |
| 02/29/24 | (SUI) SUI | (999999/009) Maple Creek ESD Payroll - SUI | | | | | | |
| 02/29/24 | (WORKCOMP) Workers' Comp | (999999/010) Maple Creek ESD Payroll - W/C | | | | | | |
| Total Deductions, *Reductions, Contributions | | | | 526.69 | 2,408.41 | | | 1.20 |

Bank
 COAST CENTRAL CREDIT UNION
 Account #
 Ending with 4571 (Checking) TRN # 321172248
 Direct Deposit Amount 1,881.72

Mutzalaar, Gija (000013) 8630

| Pay Date | Pay Cycle | Check Location | FTE | Retire Plan | Federal | State | ACH # (D) | Net Pay | Status | Calculated |
|----------|-----------|----------------------------------|---------|-------------|---------|-------|-----------|----------|--------|----------------------|
| 02/29/24 | 10#6 | D100 - Maple Creek Elementary SD | 0.50000 | | M 0 | S 0.0 | | 3,354.04 | Open | 2/15/2024 11:32:25AM |

DUAL: STRSO (Member(Q)) is primary, PERS (Non-Member or Retiree(N)) is secondary

| Effective | Source | Earnings Description | Adjustment | Pay Rate | Units | Earnings | Retire Plan | Assn/Work | CC | Ret Earn | Pay Rate | PC |
|-----------|--------|-------------------------------|------------|----------|-------|----------|-------------|-----------|----|----------|-----------|----|
| 07/01/23 | Assign | (Post#2-(0)) TEACHER | | 4,975.20 | | 2,487.60 | STRSO(1) | 57 | 1 | 2,487.60 | 49,752.00 | 0 |
| 02/29/24 | Adjust | (XTRA HR) Additional Earnings | | 38.41 | | 1,382.76 | STRSO(1) | 55 | 1 | 1,382.76 | 40,330.50 | 0 |
| Total | | | | | | 3,870.36 | | | | | | |

| Effective | Deduction/Contribution | Vendor | Subject Gross | Deduction | Subject Gross | Contribution | CC | Retire Plan |
|----------------------------------------------|--------------------------|--------------------------------------------|---------------|-----------|---------------|--------------|----|-------------|
| 02/29/24 | (MEDICARE) Medicare | (999999/005) Maple Creek ESD Payroll | 3,870.36 | 56.12 | 3,870.36 | | | |
| 02/29/24 | (SIT) State Withholding | (999999/003) Maple Creek ESD Payroll - SIT | 3,473.85 | 63.49 | | | | |
| 02/29/24 | (STRS) STRS / 60 | (999999/008) Maple Creek ESD Payroll - STR | 3,870.36 | 396.71 | 3,870.36 | | | 739.24 |
| 02/29/24 | (SUI) SUI | (999999/009) Maple Creek ESD Payroll - SUI | | | 3,870.36 | | | 1.94 |
| 02/29/24 | (WORKCOMP) Workers' Comp | (999999/010) Maple Creek ESD Payroll - W/C | | | 3,870.36 | | | 101.70 |
| Total Deductions, *Reductions, Contributions | | | | 516.32 | | | | 899.00 |

Bank
 LOS ANGELES POLICE CREDIT UNION
 Account #
 Ending with 4984 (Checking) TRN # 322078493
 Direct Deposit Amount 3,354.04

Mutzalaar, Zoe T (000012) 7022

| Pay Date | Pay Cycle | Check Location | FTE | Retire Plan | Federal | State | ACH # (D) | Net Pay | Status | Calculated |
|----------|-----------|----------------------------------|---------|-------------|---------|-------|-----------|----------|--------|----------------------|
| 02/29/24 | 15#7 | D100 - Maple Creek Elementary SD | 1.00000 | | M 0 | M 0.0 | | 2,599.98 | Open | 2/15/2024 11:32:32AM |

Effective Selection Grouped by Employee - Sorted by Employee, (Org = 29, CAST (Pay Date AS DATE) = 2/29/2024, Amounts = S, Net Pay Opt = N, Accountant = Y, Pg Bnk = N)
 Earnings Description Adjustment Pay Rate Units Earnings Retire Plan Assn/Work CC Ret Earn Pay Rate PC
 SINGL: PERSN (Member(Q)) is primary, no secondary

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM: 5.1

DATE: Mar 8, 2024

SUBJECT:

Certify the 2023-2024 Second Interim Financial Report

DEPARTMENT/PROGRAM:

Board of Education

ACTION REQUESTED:

The Board is being asked to review and certify the 2023-2024 Second 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 second 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

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

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: _____ Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: _____ Telephone: _____
Title: _____ E-mail: _____

Criteria and Standards Review Summary

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

| CRITERIA AND STANDARDS | | | Met | Not Met |
|------------------------------------|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------|
| 1 | Average Daily Attendance | Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | | X |
| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
| 2 | Enrollment | Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | | X |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios. | | X |
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | | X |
| 5 | Salaries and Benefits | Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years. | | X |
| 6a | Other Revenues | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | 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 first interim. | | X |
| 7 | Ongoing and Major Maintenance Account | If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account). | n/a | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years. | | X |
| 9a | Fund Balance | Projected general fund balance will be positive at the end of the current and two subsequent fiscal years. | X | |
| 9b | Cash Balance | Projected general fund cash balance will be positive at the end of the current fiscal year. | X | |
| 10 | Reserves | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years. | X | |
| SUPPLEMENTAL INFORMATION | | | No | Yes |
| S1 | Contingent Liabilities | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget? | X | |

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

| | | | | |
|---------------------------------------------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent? | X | |
| S3 | Temporary Interfund Borrowings | Are there projected temporary borrowings between funds? | X | |
| S4 | Contingent Revenues | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? | | X |
| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | X | |
| | | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment? | n/a | |
| | | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | n/a | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | X | |
| | | • If yes, have there been changes since first interim 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 first interim in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of second interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | | X |
| | | • Classified? (Section S8B, Line 1b) | | X |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | • Certificated? (Section S8A, Line 3) | n/a | |
| | | • Classified? (Section S8B, Line 3) | n/a | |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | X | |
| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | X | |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior and current fiscal years? | X | |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | X | |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | | X |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------|----------------------------------------------------|------------------------------------------------|-----------------------------|----------------------------------------|
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 8.10 | 6.50 | 4.50 | 6.50 | 0.00 | 0.0% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | 0.00 | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | 0.00 | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 8.10 | 6.50 | 4.50 | 6.50 | 0.00 | 0.0% |
| 5. District Funded County Program ADA | | | | | 0.00 | |
| a. County Community Schools | | | | | 0.00 | |
| b. Special Education-Special Day Class | | .90 | .90 | .90 | 0.00 | 0.0% |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | 0.00 | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | .90 | .90 | .90 | 0.00 | 0.0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 8.10 | 7.40 | 5.40 | 7.40 | 0.00 | 0.0% |
| 7. Adults in Correctional Facilities | | | | | 0.00 | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| Fiscal Year | | First Interim | Second Interim | Percent Change | Status |
|-------------------------------|------------------|------------------------------------------------|-----------------------------------------------------|----------------|---------|
| | | Projected Year Totals (Form 01CSI, Item 1A) | Projected Year Totals (Form AI, Lines A4 and C4) | | |
| Current Year (2023-24) | District Regular | 6.50 | 6.50 | 0.0% | Met |
| | Charter School | 0.00 | 0.00 | | |
| | Total ADA | 6.50 | 6.50 | | |
| | | | | | |
| 1st Subsequent Year (2024-25) | District Regular | 8.10 | 7.20 | (11.1%) | Not Met |
| | Charter School | | | | |
| | Total ADA | 8.10 | 7.20 | | |
| | | | | | |
| 2nd Subsequent Year (2025-26) | District Regular | 9.90 | 9.90 | 0.0% | Met |
| | Charter School | | | | |
| | Total ADA | 9.90 | 9.90 | | |
| | | | | | |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2024-25 - The ratio of ADA to enrollment is outside the standard range due to the small size of the school district; a change in one to three students can drastically affect the ratio up or down.

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|----------------------------------------|-----------------------------------|----------------|----------------|
| | First Interim (Form 01CSI, Item 2A) | Second Interim CBEDS/Projected | | |
| Current Year (2023-24) | | | | |
| District Regular | 3.00 | 5.00 | | |
| Charter School | | | | |
| Total Enrollment | 3.00 | 5.00 | 66.7% | Not Met |
| 1st Subsequent Year (2024-25) | | | | |
| District Regular | 9.00 | 8.00 | | |
| Charter School | | | | |
| Total Enrollment | 9.00 | 8.00 | (11.1%) | Not Met |
| 2nd Subsequent Year (2025-26) | | | | |
| District Regular | 11.00 | 11.00 | | |
| Charter School | | | | |
| Total Enrollment | 11.00 | 11.00 | 0.0% | Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

2023-24 & 2024-25 - Due to the district's small size, a small change in enrollment can be a large percentage change; a change in one to three students can drastically affect the ratio up or down.

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim 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 01CSI, Item 3A) | Historical Ratio of ADA to Enrollment |
|------------------------------------------------------------------------------------|-----------------------------------------------------------|--------------------------------------------------------|------------------------------------------|
| Third Prior Year (2020-21) | | | |
| District Regular | 10 | 11 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 10 | 11 | 90.9% |
| Second Prior Year (2021-22) | | | |
| District Regular | 4 | 4 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 4 | 4 | 100.0% |
| First Prior Year (2022-23) | | | |
| District Regular | 6 | 6 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 6 | 6 | 100.0% |
| Historical Average Ratio: | | | 97.0% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 97.5% |

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

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

| Fiscal Year | Estimated P-2 ADA (Form AI, Lines A4 and C4) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|-------------------------------------------------|---------------------------------------------------------|----------------------------|----------------|
| Current Year (2023-24) | | | | |
| District Regular | 5 | 5 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 5 | 5 | 100.0% | Not Met |
| 1st Subsequent Year (2024-25) | | | | |
| District Regular | 7 | 8 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 7 | 8 | 87.5% | Met |
| 2nd Subsequent Year (2025-26) | | | | |
| District Regular | 10 | 11 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 10 | 11 | 90.9% | Met |

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

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

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

Explanation:
(required if NOT met)

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

4. CRITERION: LCFF Revenue

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

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

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

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

| Fiscal Year | LCFF Revenue | | Percent Change | Status |
|-------------------------------|------------------------------------------|-----------------------------------------|----------------|---------|
| | (Fund 01, Objects 8011, 8012, 8020-8089) | | | |
| | First Interim (Form 01CSI, Item 4A) | Second Interim Projected Year Totals | | |
| Current Year (2023-24) | 295,033.00 | 295,111.00 | 0.0% | Met |
| 1st Subsequent Year (2024-25) | 295,174.00 | 295,174.00 | 0.0% | Met |
| 2nd Subsequent Year (2025-26) | 318,363.00 | 307,734.00 | (3.3%) | Not Met |

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections 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)

2025-26 – The district saw a decrease in LCFF Revenue due to a drop in the COLA.

5. CRITERION: Salaries and Benefits

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

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

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

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

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 5% | 5% | 5% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 62.3% to 72.3% | 62.3% to 72.3% | 62.3% to 72.3% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | | Status |
|-------------------------------|---------------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------------------------------------------------|---------|
| | Salaries and Benefits (Form 011, Objects 1000- 3999) | Total Expenditures (Form 011, Objects 1000- 7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | |
| | (Form MYPI, Lines B1-B3) | (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2023-24) | 86,179.00 | 214,543.00 | 40.2% | Not Met |
| 1st Subsequent Year (2024-25) | 213,890.00 | 343,034.00 | 62.4% | Met |
| 2nd Subsequent Year (2025-26) | 217,203.00 | 347,166.00 | 62.6% | Met |

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

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

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

Explanation:
(required if NOT met)

2025-26 – The district saw a decrease in LCFF Revenue due to a drop in the COLA.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

| Object Range / Fiscal Year | First Interim | Second Interim | Percent Change | Change Is Outside Explanation Range |
|--------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------|----------------|-------------------------------------|
| | Projected Year Totals (Form 01CSI, Item 6A) | Projected Year Totals (Fund 01) (Form MYPI) | | |
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2023-24) | 29,393.00 | 32,062.00 | 9.1% | Yes |
| 1st Subsequent Year (2024-25) | 29,393.00 | 29,394.00 | 0.0% | No |
| 2nd Subsequent Year (2025-26) | 29,393.00 | 29,394.00 | 0.0% | No |

Explanation:
(required if Yes)

2023-24 – Federal Revenue has increased due to an addition of prior year REAP Funds

| | | | | |
|------------------------------------------------------------------------------|-----------|-----------|-----|----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2023-24) | 98,588.00 | 98,905.00 | .3% | No |
| 1st Subsequent Year (2024-25) | 64,132.00 | 64,449.00 | .5% | No |
| 2nd Subsequent Year (2025-26) | 64,132.00 | 64,449.00 | .5% | No |

Explanation:
(required if Yes)

| | | | | |
|------------------------------------------------------------------------------|-----------|-----------|------|----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2023-24) | 24,201.00 | 24,209.00 | 0.0% | No |
| 1st Subsequent Year (2024-25) | 24,201.00 | 24,209.00 | 0.0% | No |
| 2nd Subsequent Year (2025-26) | 24,201.00 | 24,209.00 | 0.0% | No |

Explanation:
(required if Yes)

| | | | | |
|-----------------------------------------------------------------------------|-----------|-----------|-------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2023-24) | 55,611.00 | 70,188.00 | 26.2% | Yes |
| 1st Subsequent Year (2024-25) | 36,460.00 | 36,281.00 | -.5% | No |
| 2nd Subsequent Year (2025-26) | 36,460.00 | 38,979.00 | 6.9% | Yes |

Explanation:
(required if Yes)

2023-24 - Books and Supplies have increased due to the addition of one-time UPK and In Person Instruction Supplies, 2025-26 – Books and Supplies have increased due to the increase of food in the budget.

| | | | | |
|----------------------------------------------------------------------------------------------------|------------|------------|------|----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2023-24) | 173,386.00 | 176,525.00 | 1.8% | No |
| 1st Subsequent Year (2024-25) | 122,008.00 | 124,101.00 | 1.7% | No |
| 2nd Subsequent Year (2025-26) | 122,827.00 | 124,837.00 | 1.6% | No |

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2023-24) | 152,182.00 | 155,176.00 | 2.0% | Met |
| 1st Subsequent Year (2024-25) | 117,726.00 | 118,052.00 | .3% | Met |
| 2nd Subsequent Year (2025-26) | 117,726.00 | 118,052.00 | .3% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2023-24) | 228,997.00 | 246,713.00 | 7.7% | Not Met |
| 1st Subsequent Year (2024-25) | 158,468.00 | 160,382.00 | 1.2% | Met |
| 2nd Subsequent Year (2025-26) | 159,287.00 | 163,816.00 | 2.8% | Met |

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

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

1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

2023-24 - Books and Supplies have increased due to the addition of one-time UPK and In Person Instruction Supplies. 2025-26 - Books and Supplies have increased due to the increase of food in the budget.

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

| | | Second Interim Contribution | | |
|----|---------------------------------------------------------------------------------------------------|-----------------------------|------------------------------------------------|---------|
| | | Required Minimum | Projected Year Totals | |
| | | Contribution | (Fund 01, Resource 8150, Objects 8900-8999) | Status |
| 1. | OMMA/RMA Contribution | 23,660.00 | 0.00 | Not Met |
| 2. | First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1) | | 0.00 | |

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² 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.

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|----------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 41.8% | 26.0% | 12.3% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 13.9% | 8.7% | 4.1% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|-------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|------|----------------------------------------------------------------------------------------------|--------|
| | Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | | | |
| Current Year (2023-24) | (15,618.00) | 346,151.00 | 4.5% | Met | |
| 1st Subsequent Year (2024-25) | (22,390.00) | 474,642.00 | 4.7% | Met | |
| 2nd Subsequent Year (2025-26) | (22,390.00) | 478,774.00 | 4.7% | Not Met | |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

2025-26 – The district is projected to be deficit spending in the second subsequent year due to the loss of one-time funds and expenditures being put back into the general fund.

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals | | Status |
|-------------------------------|--------------------------------------------------------------|----------------------|--------|
| | (Form 011, Line F2) | (Form MYPI, Line D2) | |
| Current Year (2023-24) | 402,533.00 | | Met |
| 1st Subsequent Year (2024-25) | 384264.0 | | Met |
| 2nd Subsequent Year (2025-26) | 363048.0 | | Met |

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

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

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

Explanation:
(required if NOT met)

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

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

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

| Fiscal Year | Ending Cash Balance General Fund | | Status |
|------------------------|-------------------------------------|--|--------|
| | (Form CASH, Line F, June Column) | | |
| Current Year (2023-24) | 659,804.00 | | Met |

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

| Percentage Level | District ADA | |
|-----------------------------|--------------|------------|
| 5% or \$80,000 (greater of) | 0 | to 300 |
| 4% or \$80,000 (greater of) | 301 | to 1,000 |
| 3% | 1,001 | to 30,000 |
| 2% | 30,001 | to 400,000 |
| 1% | 400,001 | and over |

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

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

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

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.) | 4.50 | 7.20 | 9.90 |
| District's Reserve Standard Percentage Level: | 5% | 5% | 5% |

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s):

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

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

10B. Calculating the District's Reserve Standard

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

| | Current Year Projected Year Totals (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 649,935.00 | 663,665.00 | 670,992.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 649,935.00 | 663,665.00 | 670,992.00 |

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

| | 5% | 5% | 5% |
|--|------------------|------------------|------------------|
| | | | |
| | 32,496.75 | 33,183.25 | 33,549.60 |
| | 80,000.00 | 80,000.00 | 80,000.00 |
| | 80,000.00 | 80,000.00 | 80,000.00 |

10C. Calculating the District's Available Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4) | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------|---------------------|
| | Projected Year Totals (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) | 0.00 | 0.00 | 0.00 |
| 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) | 271,446.00 | 172,783.00 | 82,300.00 |
| 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) | 271,446.00 | 172,783.00 | 82,300.00 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 41.77% | 26.03% | 12.27% |
| District's Reserve Standard (Section 10B, Line 7): | 80,000.00 | 80,000.00 | 80,000.00 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted, Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

| Description / Fiscal Year | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|-----------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|-------------------|---------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2023-24) | (53,970.00) | (86,911.00) | 61.0% | 32,941.00 | Not Met |
| 1st Subsequent Year (2024-25) | (54,154.00) | (88,768.00) | 63.9% | 34,614.00 | Not Met |
| 2nd Subsequent Year (2025-26) | (54,154.00) | (89,016.00) | 64.4% | 34,862.00 | Not Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2023-24) | 96,502.00 | 108,657.00 | 12.6% | 12,155.00 | Met |
| 1st Subsequent Year (2024-25) | 157,418.00 | 232,171.00 | 47.5% | 74,753.00 | Not Met |
| 2nd Subsequent Year (2025-26) | 135,551.00 | 223,991.00 | 65.2% | 88,440.00 | Not Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2023-24) | 131,608.00 | 131,608.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2024-25) | 131,608.00 | 131,608.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2025-26) | 131,608.00 | 131,608.00 | 0.0% | 0.00 | Met |

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections 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 increased due to the increase in the chargeback

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

Explanation:
(required if NOT met)

2024-25 & 2025-26 – The Transfers In have increased due to the district projecting to be fully staffed and elimination of one-time funding.



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

Explanation:
(required if NOT met)

| |
|--|
| |
|--|

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

Project Information:
(required if YES)

| |
|--|
| |
| |
| |
| |
| |
| |
| |

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

- 1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
- 2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

No

N/A

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2023-24 |
|----------------------------------------------------|----------------------|--------------------------------------|-----------------------------|-----------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (do not include OPEB): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 0 |

| Type of Commitment (continued) | Prior Year (2022-23) Annual Payment (P & I) | Current Year (2023-24) Annual Payment (P & I) | 1st Subsequent Year (2024-25) Annual Payment (P & I) | 2nd Subsequent Year (2025-26) Annual Payment (P & I) |
|------------------------------------------|------------------------------------------------------|--------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|
| | Capital Leases | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

n/a

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

| |
|----|
| No |
|----|

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

| |
|-----|
| n/a |
|-----|

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

| |
|-----|
| n/a |
|-----|

2 OPEB Liabilities

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|--------------------------------------------------------|-----------------------------------------|----------------|
| a. Total OPEB liability | | |
| b. OPEB plan(s) fiduciary net position (if applicable) | | |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 0.00 | 0.00 |

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

| | |
|--|--|
| | |
|--|--|

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

| | |
|--|--|
| | |
|--|--|

3 OPEB Contributions

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

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|-------------------------------|-----------------------------------------|----------------|
| Current Year (2023-24) | | |
| 1st Subsequent Year (2024-25) | | |
| 2nd Subsequent Year (2025-26) | | |

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

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

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

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

d. Number of retirees receiving OPEB benefits

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

4. Comments:

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

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

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

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

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

2 Self-Insurance Liabilities

First Interim
(Form 01CSI, Item S7B) Second Interim

a. Accrued liability for self-insurance programs

| | |
|--|--|
| | |
| | |

b. Unfunded liability for self-insurance programs

3 Self-Insurance Contributions

First Interim
(Form 01CSI, Item S7B) Second Interim

a. Required contribution (funding) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

| | |
|--|--|
| | |
| | |
| | |

b. Amount contributed (funded) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

| | |
|--|--|
| | |
| | |
| | |

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2022-23) | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|------------------------------------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 2.2 | 1.3 | 1.7 | 1.7 |

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

[]

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

No

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: [] End Date: []

5. Salary settlement:

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

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year

| | | |
|--|--|--|
| | | |
|--|--|--|

or

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

[]

Maple Creek Elementary
Humboldt County

Second Interim
General Fund
School District Criteria and Standards Review

12 62935 0000000
Form 01CSI
E82TRES8FT(2023-24)

Negotiations Not Settled

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

| |
|-----|
| 833 |
|-----|

7. Amount included for any tentative salary schedule increases

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

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

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

| Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 0 | 24,672 | 24,672 |
| 0.0% | 100.0% | 100.0% |
| 0.0% | 0.0% | 0.0% |

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

| |
|----|
| No |
|----|

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

If Yes, explain the nature of the new costs:

| |
|--|
| |
|--|

Certificated (Non-management) Step and Column Adjustments

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

| Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 1,034 | 1,115 | 1,086 |
| 112.0% | 8.0% | (3.0%) |

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

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

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

Certificated (Non-management) - Other

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

| |
|--|
| |
| |
| |
| |
| |
| |
| |

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2022-23) | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|-----------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | .7 | 1.0 | 1.0 | 1.0 |

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |

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

Negotiations Not Settled

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

| | | |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

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

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

| Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 10,066 | 18,464 | 19,756 |
| 100.0% | 100.0% | 100.0% |
| 7.0% | 7.0% | 7.0% |

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

| | | |
|----|--|--|
| No | | |
|----|--|--|

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

| Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---------------------------|----------------------------------|----------------------------------|
| No | Yes | Yes |
| 0 | 768 | 798 |
| 0.0% | 768.0% | 4.0% |

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

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

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

Classified (Non-management) - Other

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

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2022-23) | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|------------------------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | .5 | 0.0 | .5 | .5 |

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

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

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|-------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Total cost of salary settlement | | | |
| Change in salary schedule from prior year | | | |

Negotiations Not Settled

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

0

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Are costs of other benefits included in the interim and MYPs? | No | No | No |
| Total cost of other benefits | 0 | 0 | 0 |

Maple Creek Elementary
Humboldt County

Second Interim
General Fund
School District Criteria and Standards Review

12 62935 0000000
Form 01CSI
EB2TRES8FT(2023-24)

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

| | | |
|------|------|------|
| 0.0% | 0.0% | 0.0% |
|------|------|------|

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 295,174.00 | 295,111.00 | 185,354.00 | 295,111.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,530.00 | 946.00 | 437.20 | 946.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 12,730.00 | 12,730.00 | 4,333.18 | 12,730.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 309,434.00 | 308,787.00 | 190,124.38 | 308,787.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 85,018.00 | 31,155.00 | 15,039.80 | 31,155.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 37,995.00 | 35,530.00 | 16,249.09 | 35,530.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 31,285.00 | 19,494.00 | 7,236.23 | 19,494.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 25,456.00 | 30,906.00 | 11,889.18 | 30,906.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 80,847.00 | 97,458.00 | 59,129.51 | 97,458.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 260,601.00 | 214,543.00 | 109,543.81 | 214,543.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 48,833.00 | 94,244.00 | 80,580.57 | 94,244.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 151,974.00 | 108,657.00 | 0.00 | 108,657.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 131,608.00 | 131,608.00 | 0.00 | 131,608.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (74,833.00) | (86,911.00) | 0.00 | (86,911.00) | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (54,467.00) | (109,862.00) | 0.00 | (109,862.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | | | |
| | | | (5,634.00) | (15,618.00) | 80,580.57 | (15,618.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 342,949.12 | 342,949.00 | | 342,949.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 342,949.12 | 342,949.00 | | 342,949.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 342,949.12 | 342,949.00 | | 342,949.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 337,315.12 | 327,331.00 | | 327,331.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 2,250.00 | 2,250.00 | | 2,250.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|-------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 336,368.00 | 325,081.00 | | 325,081.00 | | |
| Donations | 0000 | 9780 | 200.00 | | | | | |
| Fund Raising | 0000 | 9780 | 121.00 | | | | | |
| Block Grant | 0000 | 9780 | 2,601.00 | | | | | |
| Pupil Transportation | 0000 | 9780 | 131,608.00 | | | | | |
| Instructional Materials | 0000 | 9780 | 21,264.00 | | | | | |
| Professional Development | 0000 | 9780 | 6,878.00 | | | | | |
| School & Library Improvement | 0000 | 9780 | 3,780.00 | | | | | |
| Technology | 0000 | 9780 | 20,000.00 | | | | | |
| Deferred Maintenance | 0000 | 9780 | 144,324.00 | | | | | |
| State Lottery Revenue | 1100 | 9780 | 5,592.00 | | | | | |
| Donations | 0000 | 9780 | | 100.00 | | | | |
| Fund Raising | 0000 | 9780 | | 121.00 | | | | |
| Block Grant | 0000 | 9780 | | 3,167.00 | | | | |
| Pupil Transportation | 0000 | 9780 | | 131,608.00 | | | | |
| Instructional Materials | 0000 | 9780 | | 20,000.00 | | | | |
| Professional Development | 0000 | 9780 | | 12,189.00 | | | | |
| School Library Improvement | 0000 | 9780 | | 3,494.00 | | | | |
| Technology | 0000 | 9780 | | 20,000.00 | | | | |
| Deferred Maintenance | 0000 | 9780 | | 128,853.00 | | | | |
| State Lottery Revenue | 1100 | 9780 | | 5,549.00 | | | | |
| Donations | 0000 | 9780 | | | | 100.00 | | |
| Fund Raising | 0000 | 9780 | | | | 121.00 | | |
| Block Grant | 0000 | 9780 | | | | 3,167.00 | | |
| Pupil Transportation | 0000 | 9780 | | | | 131,608.00 | | |
| Instructional Materials | 0000 | 9780 | | | | 20,000.00 | | |
| Professional Development | 0000 | 9780 | | | | 12,189.00 | | |
| School & Library Improvement | 0000 | 9780 | | | | 3,494.00 | | |
| Technology | 0000 | 9780 | | | | 20,000.00 | | |
| Deferred Maintenance | 0000 | 9780 | | | | 128,853.00 | | |
| State Lottery Revenue | 1100 | 9780 | | | | 5,549.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (1,302.88) | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 230,794.00 | 233,194.00 | 153,798.00 | 233,194.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 28,517.00 | 24,601.00 | 13,111.00 | 24,601.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 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) |
|--------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 283.00 | 271.00 | 41.16 | 271.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 1,101.00 | 1,477.00 | 1,218.20 | 1,477.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 31,532.00 | 32,210.00 | 16,125.54 | 32,210.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 1,241.00 | 1,291.00 | 1,039.53 | 1,291.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 14.00 | 13.00 | 0.00 | 13.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 493.00 | 707.00 | 20.57 | 707.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 1,199.00 | 1,347.00 | 0.00 | 1,347.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 295,174.00 | 295,111.00 | 185,354.00 | 295,111.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 295,174.00 | 295,111.00 | 185,354.00 | 295,111.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|----------------------------------------------------|------------------------------------------------------------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 147.00 | 215.00 | 215.00 | 215.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,360.00 | 708.00 | 222.20 | 708.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 23.00 | 23.00 | 0.00 | 23.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,530.00 | 946.00 | 437.20 | 946.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 5,400.00 | 5,400.00 | 2,250.00 | 5,400.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,400.00 | 4,400.00 | 1,245.76 | 4,400.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 500.00 | 500.00 | 0.00 | 500.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 2,430.00 | 2,430.00 | 837.42 | 2,430.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|-----------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 12,730.00 | 12,730.00 | 4,333.18 | 12,730.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 309,434.00 | 308,787.00 | 190,124.38 | 308,787.00 | 0.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 55,268.00 | 28,676.00 | 12,560.65 | 28,676.00 | 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 | 2,479.00 | 2,479.15 | 2,479.00 | 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 | 31,155.00 | 15,039.80 | 31,155.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 37,995.00 | 26,933.00 | 13,263.10 | 26,933.00 | 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 | 8,597.00 | 2,985.99 | 8,597.00 | 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 | 35,530.00 | 16,249.09 | 35,530.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 9,594.00 | 3,626.00 | 892.74 | 3,626.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 3,812.00 | 1,108.65 | 3,812.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,105.00 | 3,168.00 | 1,345.23 | 3,168.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 14,137.00 | 7,106.00 | 3,058.36 | 7,106.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 60.00 | 33.00 | 15.51 | 33.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 3,389.00 | 1,749.00 | 815.74 | 1,749.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 31,285.00 | 19,494.00 | 7,236.23 | 19,494.00 | 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 | 35.69 | 900.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 20,756.00 | 23,706.00 | 8,328.82 | 23,706.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 2,500.00 | 5,000.00 | 3,365.38 | 5,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 25,456.00 | 30,906.00 | 11,889.18 | 30,906.00 | 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 | 5,340.00 | 903.05 | 5,340.00 | 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 | 2,624.36 | 7,969.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,380.00 | 2,880.00 | 446.30 | 2,880.00 | 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) |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Transfers of Direct Costs | | 5710 | (6,273.00) | 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 | 63,860.00 | 70,935.00 | 50,544.72 | 70,935.00 | 0.00 | 0.0% |
| Communications | | 5900 | 5,645.00 | 5,645.00 | 508.08 | 5,645.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 80,847.00 | 97,458.00 | 59,129.51 | 97,458.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

2023-24 Second 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) |
|---------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 260,601.00 | 214,543.00 | 109,543.81 | 214,543.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 151,974.00 | 108,657.00 | 0.00 | 108,657.00 | 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 | 108,657.00 | 0.00 | 108,657.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 131,608.00 | 131,608.00 | 0.00 | 131,608.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 131,608.00 | 131,608.00 | 0.00 | 131,608.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (74,833.00) | (86,911.00) | 0.00 | (86,911.00) | 0.00 | 0.0% |

2023-24 Second 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) |
|---------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (74,833.00) | (86,911.00) | 0.00 | (86,911.00) | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (54,467.00) | (109,862.00) | 0.00 | (109,862.00) | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 25,913.00 | 32,062.00 | 0.00 | 32,062.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 151,294.00 | 97,959.00 | 67,182.07 | 97,959.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 12,470.00 | 11,479.00 | 8,747.69 | 11,479.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 189,677.00 | 141,500.00 | 75,929.76 | 141,500.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 73,442.00 | 65,647.00 | 31,355.53 | 65,647.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 17,224.00 | 19,594.00 | 4,705.78 | 19,594.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 46,294.00 | 30,221.00 | 6,863.20 | 30,221.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 5,648.00 | 39,282.00 | 975.51 | 39,282.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 53,826.00 | 79,067.00 | 3,838.65 | 79,067.00 | 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 | 69,973.00 | 0.00 | 69,973.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 261,271.00 | 303,784.00 | 47,738.67 | 303,784.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (71,594.00) | (162,284.00) | 28,191.09 | (162,284.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 74,833.00 | 86,911.00 | 0.00 | 86,911.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 74,833.00 | 86,911.00 | 0.00 | 86,911.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,239.00 | (75,373.00) | 28,191.09 | (75,373.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 150,575.63 | 150,575.00 | | 150,575.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 150,575.63 | 150,575.00 | | 150,575.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 150,575.63 | 150,575.00 | | 150,575.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 153,814.63 | 75,202.00 | | 75,202.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |

2023-24 Second 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) |
|--------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 153,814.63 | 75,202.00 | | 75,202.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|----------------------------------------------------|------------------------------------------------------------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 2,328.00 | 2,330.00 | 0.00 | 2,330.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 207.00 | 932.00 | 0.00 | 932.00 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 23,378.00 | 28,800.00 | 0.00 | 28,800.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 25,913.00 | 32,062.00 | 0.00 | 32,062.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 536.00 | 288.00 | (140.52) | 288.00 | 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% |

| 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 | 67,322.59 | 97,671.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 151,294.00 | 97,959.00 | 67,182.07 | 97,959.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

2023-24 Second 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 Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 6,050.00 | 6,050.00 | 5,215.69 | 6,050.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 6,420.00 | 5,429.00 | 3,532.00 | 5,429.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 12,470.00 | 11,479.00 | 8,747.69 | 11,479.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 189,677.00 | 141,500.00 | 75,929.76 | 141,500.00 | 0.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 60,692.00 | 64,584.00 | 30,293.03 | 64,584.00 | 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 | 1,063.00 | 1,062.50 | 1,063.00 | 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 | 65,647.00 | 31,355.53 | 65,647.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 13,824.00 | 16,194.00 | 3,848.72 | 16,194.00 | 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 | 857.06 | 3,400.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 17,224.00 | 19,594.00 | 4,705.78 | 19,594.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 27,173.00 | 18,243.00 | 2,578.59 | 18,243.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 3,688.00 | 2,231.00 | 635.12 | 2,231.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,356.00 | 2,450.00 | 813.11 | 2,450.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 10,535.00 | 5,016.00 | 1,873.64 | 5,016.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 45.00 | 43.00 | 18.00 | 43.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 2,497.00 | 2,238.00 | 944.74 | 2,238.00 | 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% |

2023-24 Second 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) |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, EMPLOYEE BENEFITS | | | 46,294.00 | 30,221.00 | 6,863.20 | 30,221.00 | 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 | 24,282.00 | 975.51 | 24,282.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,648.00 | 39,282.00 | 975.51 | 39,282.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 437.00 | 0.00 | 437.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,562.00 | 2,637.00 | 0.00 | 2,637.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 6,273.00 | 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 | 45,991.00 | 75,993.00 | 3,838.65 | 75,993.00 | 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 | 79,067.00 | 3,838.65 | 79,067.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 64,837.00 | 69,973.00 | 0.00 | 69,973.00 | 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 | | | | | | | | |

2023-24 Second 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) |
|---------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 64,837.00 | 69,973.00 | 0.00 | 69,973.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 261,271.00 | 303,784.00 | 47,738.67 | 303,784.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |

2023-24 Second 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) |
|---------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 74,833.00 | 86,911.00 | 0.00 | 86,911.00 | 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 | 86,911.00 | 0.00 | 86,911.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 74,833.00 | 86,911.00 | 0.00 | 86,911.00 | 0.00 | 0.0% |

2023-24 Second 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 | 295,111.00 | 185,354.00 | 295,111.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 25,913.00 | 32,062.00 | 0.00 | 32,062.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 152,824.00 | 98,905.00 | 67,619.27 | 98,905.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 25,200.00 | 24,209.00 | 13,080.87 | 24,209.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 499,111.00 | 450,287.00 | 266,054.14 | 450,287.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 158,460.00 | 96,802.00 | 46,395.33 | 96,802.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 55,219.00 | 55,124.00 | 20,954.87 | 55,124.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 77,579.00 | 49,715.00 | 14,099.43 | 49,715.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 31,104.00 | 70,188.00 | 12,864.69 | 70,188.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 134,673.00 | 176,525.00 | 62,968.16 | 176,525.00 | 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 | 69,973.00 | 0.00 | 69,973.00 | 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 | 518,327.00 | 157,282.48 | 518,327.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (22,761.00) | (68,040.00) | 108,771.66 | (68,040.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 151,974.00 | 108,657.00 | 0.00 | 108,657.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 131,608.00 | 131,608.00 | 0.00 | 131,608.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 20,366.00 | (22,951.00) | 0.00 | (22,951.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,395.00) | (90,991.00) | 108,771.66 | (90,991.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 493,524.75 | 493,524.00 | | 493,524.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 493,524.75 | 493,524.00 | | 493,524.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 493,524.75 | 493,524.00 | | 493,524.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 491,129.75 | 402,533.00 | | 402,533.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 2,250.00 | 2,250.00 | | 2,250.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|-------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 153,814.63 | 75,202.00 | | 75,202.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.90 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 336,368.00 | 325,081.00 | | 325,081.00 | | |
| Donations | 0000 | 9780 | 200.00 | | | | | |
| Fund Raising | 0000 | 9780 | 121.00 | | | | | |
| Block Grant | 0000 | 9780 | 2,601.00 | | | | | |
| Pupil Transportation | 0000 | 9780 | 131,608.00 | | | | | |
| Instructional Materials | 0000 | 9780 | 21,264.00 | | | | | |
| Professional Development | 0000 | 9780 | 6,878.00 | | | | | |
| School & Library Improvement | 0000 | 9780 | 3,780.00 | | | | | |
| Technology | 0000 | 9780 | 20,000.00 | | | | | |
| Deferred Maintenance | 0000 | 9780 | 144,324.00 | | | | | |
| State Lottery Revenue | 1100 | 9780 | 5,592.00 | | | | | |
| Donations | 0000 | 9780 | | 100.00 | | | | |
| Fund Raising | 0000 | 9780 | | 121.00 | | | | |
| Block Grant | 0000 | 9780 | | 3,167.00 | | | | |
| Pupil Transportation | 0000 | 9780 | | 131,608.00 | | | | |
| Instructional Materials | 0000 | 9780 | | 20,000.00 | | | | |
| Professional Development | 0000 | 9780 | | 12,189.00 | | | | |
| School Library Improvement | 0000 | 9780 | | 3,494.00 | | | | |
| Technology | 0000 | 9780 | | 20,000.00 | | | | |
| Deferred Maintenance | 0000 | 9780 | | 128,853.00 | | | | |
| State Lottery Revenue | 1100 | 9780 | | 5,549.00 | | | | |
| Donations | 0000 | 9780 | | | | 100.00 | | |
| Fund Raising | 0000 | 9780 | | | | 121.00 | | |
| Block Grant | 0000 | 9780 | | | | 3,167.00 | | |
| Pupil Transportation | 0000 | 9780 | | | | 131,608.00 | | |
| Instructional Materials | 0000 | 9780 | | | | 20,000.00 | | |
| Professional Development | 0000 | 9780 | | | | 12,189.00 | | |
| School & Library Improvement | 0000 | 9780 | | | | 3,494.00 | | |
| Technology | 0000 | 9780 | | | | 20,000.00 | | |
| Deferred Maintenance | 0000 | 9780 | | | | 128,853.00 | | |
| State Lottery Revenue | 1100 | 9780 | | | | 5,549.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (1,302.88) | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 230,794.00 | 233,194.00 | 153,798.00 | 233,194.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 28,517.00 | 24,601.00 | 13,111.00 | 24,601.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

2023-24 Second 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 | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 283.00 | 271.00 | 41.16 | 271.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 1,101.00 | 1,477.00 | 1,218.20 | 1,477.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 31,532.00 | 32,210.00 | 16,125.54 | 32,210.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 1,241.00 | 1,291.00 | 1,039.53 | 1,291.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 14.00 | 13.00 | 0.00 | 13.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 493.00 | 707.00 | 20.57 | 707.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 1,199.00 | 1,347.00 | 0.00 | 1,347.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 295,174.00 | 295,111.00 | 185,354.00 | 295,111.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 295,174.00 | 295,111.00 | 185,354.00 | 295,111.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 2,328.00 | 2,330.00 | 0.00 | 2,330.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 207.00 | 932.00 | 0.00 | 932.00 | 0.00 | 0.0% |

2023-24 Second 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 | 28,800.00 | 0.00 | 28,800.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 25,913.00 | 32,062.00 | 0.00 | 32,062.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 147.00 | 215.00 | 215.00 | 215.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,896.00 | 996.00 | 81.68 | 996.00 | 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 | 67,322.59 | 97,694.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 152,824.00 | 98,905.00 | 67,619.27 | 98,905.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |

2023-24 Second 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) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 5,400.00 | 5,400.00 | 2,250.00 | 5,400.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,400.00 | 4,400.00 | 1,245.76 | 4,400.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 500.00 | 500.00 | 0.00 | 500.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 8,480.00 | 8,480.00 | 6,053.11 | 8,480.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 6,420.00 | 5,429.00 | 3,532.00 | 5,429.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

2023-24 Second 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) |
|-----------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 24,209.00 | 13,080.87 | 24,209.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 499,111.00 | 450,287.00 | 266,054.14 | 450,287.00 | 0.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 115,960.00 | 93,260.00 | 42,853.68 | 93,260.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 42,500.00 | 3,542.00 | 3,541.65 | 3,542.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 158,460.00 | 96,802.00 | 46,395.33 | 96,802.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 13,824.00 | 16,194.00 | 3,848.72 | 16,194.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 37,995.00 | 26,933.00 | 13,263.10 | 26,933.00 | 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 | 8,597.00 | 2,985.99 | 8,597.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 3,400.00 | 3,400.00 | 857.06 | 3,400.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 55,219.00 | 55,124.00 | 20,954.87 | 55,124.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 36,767.00 | 21,869.00 | 3,471.33 | 21,869.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 3,688.00 | 6,043.00 | 1,743.77 | 6,043.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 6,461.00 | 5,618.00 | 2,158.34 | 5,618.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 24,672.00 | 12,122.00 | 4,932.00 | 12,122.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 105.00 | 76.00 | 33.51 | 76.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 5,886.00 | 3,987.00 | 1,760.48 | 3,987.00 | 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 | 49,715.00 | 14,099.43 | 49,715.00 | 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 | 35.69 | 900.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 26,404.00 | 47,988.00 | 9,304.33 | 47,988.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 2,500.00 | 5,000.00 | 3,365.38 | 5,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 31,104.00 | 70,188.00 | 12,864.69 | 70,188.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 437.00 | 0.00 | 437.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 4,902.00 | 7,977.00 | 903.05 | 7,977.00 | 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 | 2,624.36 | 7,969.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,380.00 | 2,880.00 | 446.30 | 2,880.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 109,851.00 | 146,928.00 | 54,383.37 | 146,928.00 | 0.00 | 0.0% |
| Communications | | 5900 | 5,645.00 | 5,645.00 | 508.08 | 5,645.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 134,673.00 | 176,525.00 | 62,968.16 | 176,525.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 64,837.00 | 69,973.00 | 0.00 | 69,973.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 64,837.00 | 69,973.00 | 0.00 | 69,973.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 521,872.00 | 518,327.00 | 157,282.48 | 518,327.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 151,974.00 | 108,657.00 | 0.00 | 108,657.00 | 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 | 108,657.00 | 0.00 | 108,657.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 131,608.00 | 131,608.00 | 0.00 | 131,608.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 131,608.00 | 131,608.00 | 0.00 | 131,608.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 20,366.00 | (22,951.00) | 0.00 | (22,951.00) | 0.00 | 0.0% |

| Resource | Description | 2023-24 Projected Totals |
|---------------------------|--------------------------------------------------------------------|-----------------------------|
| 2600 | Expanded Learning Opportunities Program | 62,184.00 |
| 6300 | Lottery: Instructional Materials | 4,222.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 2,698.00 |
| 7435 | Learning Recovery Emergency Block Grant | 6,098.00 |
| Total, Restricted Balance | | 75,202.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---------------------------------------------------------------------------------------------------------------|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,900.00 | 1,900.00 | 539.00 | 1,900.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,900.00 | 1,900.00 | 539.00 | 1,900.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,900.00 | 1,900.00 | 539.00 | 1,900.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 131,608.00 | 131,608.00 | 0.00 | 131,608.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 151,974.00 | 108,657.00 | 0.00 | 108,657.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (20,366.00) | 22,951.00 | 0.00 | 22,951.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (18,466.00) | 24,851.00 | 539.00 | 24,851.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 246,595.22 | 246,595.00 | | 246,595.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 246,595.22 | 246,595.00 | | 246,595.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 246,595.22 | 246,595.00 | | 246,595.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 228,129.22 | 271,446.00 | | 271,446.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 171,694.00 | 271,446.00 | | 271,446.00 | | |
| 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 | 539.00 | 1,900.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,900.00 | 1,900.00 | 539.00 | 1,900.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,900.00 | 1,900.00 | 539.00 | 1,900.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 131,608.00 | 131,608.00 | 0.00 | 131,608.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 131,608.00 | 131,608.00 | 0.00 | 131,608.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 151,974.00 | 108,657.00 | 0.00 | 108,657.00 | 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 | 108,657.00 | 0.00 | 108,657.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (20,366.00) | 22,951.00 | 0.00 | 22,951.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---------------------------------------------------------------------------------------------------------------|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,400.00 | 2,400.00 | 531.17 | 2,400.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 2,400.00 | 2,400.00 | 531.17 | 2,400.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,400.00 | 2,400.00 | 531.17 | 2,400.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,400.00 | 2,400.00 | 531.17 | 2,400.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 211,178.22 | 211,178.00 | | 211,178.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 211,178.22 | 211,178.00 | | 211,178.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 211,178.22 | 211,178.00 | | 211,178.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 213,578.22 | 213,578.00 | | 213,578.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | | | | | | | |
| c) Committed | | 9740 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 212,079.00 | 213,578.00 | | 213,578.00 | | |
| Capital Outlay | 0000 | 9780 | | 213,578.00 | | | | |
| Capital Outlay | 0000 | 9780 | 212,079.00 | | | | | |
| Capital Outlay | 0000 | 9780 | | | | 213,578.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 1,499.22 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,400.00 | 2,400.00 | 531.17 | 2,400.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,400.00 | 2,400.00 | 531.17 | 2,400.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 2,400.00 | 2,400.00 | 531.17 | 2,400.00 | | |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

2/16/2024

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

| | General Fund/TRANS Unrestricted | General Fund/TRANS Restricted | General Fund/TRANS Total | SPECIAL REVENUE FUNDS Cafeteria Fund | Bond Construction | County School Facilities | Capital Outlay | Retiree Fund | Capital Facilities | Total All Funds |
|--------------------------------------------|---------------------------------|-------------------------------|--------------------------|-----------------------------------------|-------------------|--------------------------|-------------------|--------------|--------------------|-------------------|
| A. REVENUES | | | | | | | | | | |
| Local Control Funding Formula | \$ 295,111 | \$ | \$ 295,111 | \$ | \$ | \$ | \$ | \$ | \$ | \$ 295,111 |
| Federal Sources | | 32,062 | 32,062 | | | | | | | 32,062 |
| Other State Sources | 946 | 97,959 | 98,905 | | | | | | | 98,905 |
| Other Local Sources | 12,730 | 11,479 | 24,209 | 1,900 | | | 2,400 | | | 28,509 |
| Total Revenue | 308,787 | 141,500 | 450,287 | 1,900 | | | 2,400 | | | 454,587 |
| B. EXPENDITURES | | | | | | | | | | |
| Certificated Salaries | 31,155 | 65,647 | 96,802 | | | | | | | 96,802 |
| Classified Salaries | 35,530 | 19,594 | 55,124 | | | | | | | 55,124 |
| Employee Benefits | 19,494 | 30,221 | 49,715 | | | | | | | 49,715 |
| Supplies | 30,906 | 39,282 | 70,188 | | | | | | | 70,188 |
| Services & Other Operating | 97,458 | 79,067 | 176,525 | | | | | | | 176,525 |
| Capital Outlay | | | | | | | | | | |
| Other Outgo | | 69,973 | 69,973 | | | | | | | 69,973 |
| Support Costs | | | | | | | | | | |
| Total Expenditures | 214,543 | 303,784 | 518,327 | | | | 2,400 | | | 518,327 |
| C. EXCESS REVENUES (EXPENDITURES) | | | | | | | | | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | | |
| Interfund Transfers In | 108,657 | | 108,657 | | | | | | | 240,265 |
| Interfund Transfers Out | (131,608) | | (131,608) | | | | | | | (240,265) |
| Other Sources | | | | | | | | | | |
| Other Uses | | | | | | | | | | |
| Contributions | (86,911) | 86,911 | | | | | | | | |
| Total Other Sources (Uses) | (109,862) | 86,911 | (22,951) | | | | | | | |
| E. FUND BALANCE INCREASE (DECREASE) | (15,618) | (75,373) | (90,991) | | | | | | | (63,740) |
| F. ADJUSTED BEGINNING BALANCE | 342,949 | 150,575 | 493,524 | 246,595 | | | 211,178 | | | 951,297 |
| G. ENDING BALANCE | \$ 327,331 | \$ 75,202 | \$ 402,533 | \$ 271,446 | | | \$ 213,578 | | | \$ 887,557 |

District Reserve of 41.77% includes:

| | |
|---------------------------------------------------|-------------------|
| General Fund Designated for Economic Uncertainty: | \$ 271,446 |
| Special Reserve Fund Ending Balance: | \$ 271,446 |
| TOTAL: | \$ 271,446 |

| | |
|---------------------------------------------------------|-----------|
| Total General Fund Expenditures, Transfers out and Uses | \$649,935 |
| Recommended Minimum Reserve Calculation at 5%: | \$80,000 |
| Budgeted Reserve Level: | 41.77% |

MULTI-YEAR BUDGET PROJECTION

| MAPLE CREEK ELEMENTARY SCHOOL DISTRICT ALL FUNDS SECOND INTERIM MULTI-YEAR PROJECTION FISCAL YEAR 2024-25 | General Fund/TRANS (Unrestricted) | | Special Revenue Funds | | Other Fund Types | | 2/16/2024 | | |
|--------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------|-----------------------|-------------------|-------------------|--------------------------|-------------------|--------------------|-------------------|
| | General Fund/TRANS | Restric'd | Calestria Fund | Special Reserves | Bond Construction | County School Facilities | Retire Fund | Capital Facilities | Total All Funds |
| A. REVENUES | | | | | | | | | |
| Local Control Funding Formula | \$ 295,173 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ 295,173 |
| Federal Sources | 29,394 | | | | | | | | 29,394 |
| Other State Sources | 63,503 | | | 1,900 | | | | | 65,403 |
| Other Local Sources | 12,730 | | | 1,900 | | | 2,400 | | 20,509 |
| Total Revenue | 308,848 | 104,376 | 413,225 | 1,900 | 2,400 | 2,400 | 2,400 | 413,225 | 417,525 |
| B. EXPENDITURES | | | | | | | | | |
| Certificated Salaries | 108,429 | 34,344 | 142,773 | | | | | | 142,773 |
| Classified Salaries | 38,471 | 24,624 | 63,095 | | | | | | 63,095 |
| Employee Benefits | 66,980 | 26,844 | 93,824 | | | | | | 93,824 |
| Supplies | 29,111 | 25,863 | 54,974 | | | | | | 54,974 |
| Services & Other Operating | 86,238 | 25,863 | 112,101 | | | | | | 124,101 |
| Capital Outlay | | 69,973 | 69,973 | | | | | | 69,973 |
| Other Outgo | | | | | | | | | |
| Support Costs | | | | | | | | | |
| Total Expenditures | 343,034 | 189,023 | 532,057 | | | | | | 532,057 |
| C. EXCESS REVENUES (EXPENDITURES) | | | | | | | | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| Interfund Transfers In | 232,171 | | 232,171 | 1,900 | | | 2,400 | | (114,532) |
| Interfund Transfers Out | (131,600) | | (131,600) | | | | | | 383,779 |
| Other Sources | | | | | | | | | |
| Other Uses | | | | | | | | | |
| Contributions | | | | | | | | | |
| Total Other Sources (Uses) | 11,795 | 88,768 | 100,563 | (100,563) | 2,400 | 2,400 | 2,400 | 2,400 | (114,532) |
| E. FUND BALANCE INCREASE (DECREASE) | (22,390) | 4,121 | (18,269) | (96,663) | 2,400 | 2,400 | 2,400 | 2,400 | (114,532) |
| F. ADJUSTED BEGINNING BALANCE | 327,331 | 75,202 | 402,533 | 271,446 | 213,578 | 213,578 | 213,578 | 213,578 | 817,557 |
| G. ENDING BALANCE | \$ 304,941 | \$ 79,323 | \$ 384,264 | \$ 174,783 | \$ 215,978 | \$ 215,978 | \$ 215,978 | \$ 215,978 | \$ 773,025 |

District Reserve of 26.03% includes:

General Fund Designated for Economic Uncertainty: **\$ 172,783**
 Special Reserve Fund Ending Balance: **\$ 172,783**
TOTAL: \$ 172,783

Total General Fund Expenditures, Transfers out and Uses: **\$653,865**
 Recommended Minimum Reserve Calculation at 5%: **\$80,000**
 Budgeted Reserve Level: **26.03%**

| MAPLE CREEK ELEMENTARY SCHOOL DISTRICT ALL FUNDS SECOND INTERIM MULTI-YEAR PROJECTION FISCAL YEAR 2025-26 | General Fund/TRANS (Unrestricted) | | Special Revenue Funds | | Other Fund Types | | 2/16/2024 | | |
|--------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------|-----------------------|------------------|-------------------|--------------------------|-------------------|--------------------|-------------------|
| | General Fund/TRANS | Restric'd | Calestria Fund | Special Reserves | Bond Construction | County School Facilities | Retire Fund | Capital Facilities | Total All Funds |
| A. REVENUES | | | | | | | | | |
| Local Control Funding Formula | \$ 307,733 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ 307,733 |
| Federal Sources | 29,394 | | | | | | | | 29,394 |
| Other State Sources | 63,503 | | | 1,900 | | | | | 65,403 |
| Other Local Sources | 12,730 | | | 1,900 | | | 2,400 | | 28,509 |
| Total Revenue | 321,468 | 104,376 | 425,785 | 1,900 | 2,400 | 2,400 | 2,400 | 425,785 | 430,085 |
| B. EXPENDITURES | | | | | | | | | |
| Certificated Salaries | 108,515 | 34,344 | 142,859 | | | | | | 143,859 |
| Classified Salaries | 38,920 | 24,973 | 63,893 | | | | | | 63,893 |
| Employee Benefits | 68,760 | 29,075 | 97,835 | | | | | | 97,835 |
| Supplies | 30,909 | 8,073 | 38,979 | | | | | | 38,979 |
| Services & Other Operating | 95,057 | 25,780 | 124,837 | | | | | | 124,837 |
| Capital Outlay | | 69,973 | 69,973 | | | | | | 69,973 |
| Other Outgo | | | | | | | | | |
| Support Costs | | | | | | | | | |
| Total Expenditures | 347,166 | 182,218 | 529,384 | | | | | | 529,384 |
| C. EXCESS REVENUES (EXPENDITURES) | | | | | | | | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| Interfund Transfers In | 225,991 | | 225,991 | 1,900 | | | 2,400 | | (109,289) |
| Interfund Transfers Out | (307,841) | | (307,841) | | | | | | 773,025 |
| Other Sources | | | | | | | | | |
| Other Uses | | | | | | | | | |
| Contributions | | | | | | | | | |
| Total Other Sources (Uses) | 3,367 | 89,016 | 92,383 | (92,383) | 2,400 | 2,400 | 2,400 | 2,400 | (109,289) |
| E. FUND BALANCE INCREASE (DECREASE) | (22,390) | 1,174 | (21,216) | (90,483) | 2,400 | 2,400 | 2,400 | 2,400 | (109,289) |
| F. ADJUSTED BEGINNING BALANCE | \$ 289,551 | \$ 80,497 | \$ 369,048 | \$ 82,300 | \$ 219,378 | \$ 219,378 | \$ 219,378 | \$ 219,378 | \$ 663,728 |
| G. ENDING BALANCE | \$ 267,161 | \$ 81,671 | \$ 348,832 | \$ 82,300 | \$ 221,778 | \$ 221,778 | \$ 221,778 | \$ 221,778 | \$ 654,560 |

District Reserve of 12.27% includes:

General Fund Designated for Economic Uncertainty: **\$ 82,300**
 Special Reserve Fund Ending Balance: **\$ 82,300**
TOTAL: \$ 82,300

Total General Fund Expenditures, Transfers out and Uses: **\$670,892**
 Recommended Minimum Reserve Calculation at 5%: **\$80,000**
 Budgeted Reserve Level: **12.27%**

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT
SUPPLEMENT: SECOND INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS
 Beginning Cash balance as of January 31, 2024

02/16/24

| | February | March | April | May | June | Receivable |
|--------------------|----------|---------|---------|---------|---------|------------|
| Cash as of Jan 31 | 842,872 | 840,099 | 826,605 | 760,135 | 759,791 | |
| LCFF Revenues | 15,879 | 21,624 | 15,879 | 31,364 | 25,010 | 0 |
| Federal Revenues | 14,400 | 311 | 0 | 0 | 7,588 | 9,763 |
| State Revenues | 27 | 27 | 331 | 27 | 30,407 | 468 |
| Local Revenues | 464 | 464 | 464 | 4,594 | 4,928 | 1,575 |
| Sources | 0 | 0 | 0 | 0 | 0 | 0 |
| P/Y Rechl | 0 | 5,216 | 0 | (0) | 0 | 0 |
| 1000 | 9,371 | 8,441 | 12,778 | 9,932 | 9,885 | |
| 2000 | 7,055 | 5,016 | 7,116 | 6,913 | 8,069 | |
| 3000 | 4,873 | 4,455 | 5,543 | 4,859 | 15,885 | |
| 4000 | 3,412 | 13,275 | 12,412 | 2,231 | 25,993 | |
| 5000 | 8,831 | 9,949 | 45,296 | 11,367 | 38,114 | |
| 6000 | 0 | 0 | 0 | 0 | 0 | |
| 7000 | 0 | 0 | 0 | 0 | 69,973 | |
| Uses | 0 | 0 | 0 | 0 | 0 | |
| TF in | 0 | 0 | 0 | 0 | 0 | |
| TF out | 0 | 0 | 0 | 0 | 0 | |
| TRANS Note Payable | 0 | 0 | 0 | 0 | 0 | |
| Payables | 0 | 0 | 0 | 1,027 | 0 | |
| Deferred Expense | 0 | 0 | 0 | 0 | 0 | |
| Prepaid Expense | 0 | 0 | 0 | 0 | 0 | |
| Cash Balance | 840,099 | 826,605 | 760,135 | 759,791 | 659,804 | |

Total Receivables (including deferred appropriations if any) \$11,806
 Final Projected Cash Balance General Fund, TRANS, Reserve: **\$659,804**

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

2/16/2024

ALL FUNDS
SECOND INTERIM WORKING BUDGET
FISCAL YEAR 2023-24

| | General Fund/TRANS | | General Fund/TRANS | | General Fund/TRANS | | SPECIAL REVENUE FUNDS | | | | OTHER FUND TYPES | | | Total All Funds |
|--------------------------------------------|--------------------|------------|--------------------|------------|--------------------|----------------|-----------------------|-------------------|--------------------------|-------------------|------------------|--------------------|----|-------------------|
| | Unrestricted | Restricted | Unrestricted | Restricted | Total | Cafeteria Fund | Special Reserves | Bond Construction | County School Facilities | Capital Outlay | Retiree Fund | Capital Facilities | | |
| A. REVENUES | | | | | | | | | | | | | | |
| Local Control Funding Formula | \$ 295,111 | \$ | \$ 32,062 | \$ | \$ 295,111 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ 295,111 |
| Federal Sources | 946 | | 97,959 | | 98,905 | | | | | | | | | 32,062 |
| Other State Sources | 12,730 | | 11,479 | | 24,209 | | 1,900 | | | 2,400 | | | | 98,905 |
| Other Local Sources | | | | | | | | | | | | | | 28,509 |
| Total Revenue | 308,787 | | 141,500 | | 450,287 | | 1,900 | | | 2,400 | | | | 454,587 |
| B. EXPENDITURES | | | | | | | | | | | | | | |
| Certificated Salaries | 31,155 | | 65,647 | | 96,802 | | | | | | | | | 96,802 |
| Classified Salaries | 35,530 | | 19,594 | | 55,124 | | | | | | | | | 55,124 |
| Employee Benefits | 19,494 | | 30,221 | | 49,715 | | | | | | | | | 49,715 |
| Supplies | 30,906 | | 39,282 | | 70,188 | | | | | | | | | 70,188 |
| Services & Other Operating | 97,458 | | 79,067 | | 176,525 | | | | | | | | | 176,525 |
| Capital Outlay | | | | | | | | | | | | | | |
| Other Outgo | | | | | | | | | | | | | | |
| Support Costs | | | 69,973 | | 69,973 | | | | | | | | | 69,973 |
| Total Expenditures | 214,543 | | 303,784 | | 518,327 | | | | | | | | | 518,327 |
| C. EXCESS REVENUES (EXPENDITURES) | 94,244 | | (162,284) | | (68,040) | | 1,900 | | | 2,400 | | | | (63,740) |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | | | | | | |
| Interfund Transfers In | 108,657 | | | | 108,657 | | 131,608 | | | | | | | 240,265 |
| Interfund Transfers Out | (131,608) | | | | (131,608) | | (108,657) | | | | | | | (240,265) |
| Other Sources | | | | | | | | | | | | | | |
| Other Uses | | | | | | | | | | | | | | |
| Contributions | (86,911) | | 86,911 | | | | | | | | | | | |
| Total Other Sources (Uses) | (109,862) | | 86,911 | | (22,951) | | 22,951 | | | | | | | |
| E. FUND BALANCE INCREASE (DECREASE) | (15,618) | | (75,373) | | (90,991) | | 24,851 | | | 2,400 | | | | (63,740) |
| F. ADJUSTED BEGINNING BALANCE | 342,949 | | 150,575 | | 493,524 | | 246,595 | | | 211,178 | | | | 951,297 |
| G. ENDING BALANCE | \$ 327,331 | | \$ 75,202 | | \$ 402,533 | | \$ 271,446 | | | \$ 213,578 | | | | \$ 887,557 |

Total General Fund Expenditures, Transfers out and Uses
Recommended Minimum Reserve Calculation at 5%:
Budgeted Reserve Level:

\$649,935
\$80,000
41.77%

General Fund Designated for Economic Uncertainty:
Special Reserve Fund Ending Balance:
TOTAL: \$ 271,446

District Reserve of 41.77% includes:

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM #: 5.2

DATE: March 8, 2024

SUBJECT:

Annual approval of the Comprehensive School Safety Plan for Maple Creek Elementary School District

DEPARTMENT/PROGRAM:

Board of Education

ACTION REQUESTED:

The Board is being asked to Approve the Comprehensive School Safety Plan for Maple Creek Elementary School District

PREVIOUS STAFF/BOARD ACTION:

This is an annual item.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

Annual updates to the Comprehensive School Safety Plan includes information dealing with issues ranging from bullying to disaster preparedness as required by Education Code 32286 and includes items required to comply with the law.

FISCAL IMPLICATIONS:

None

CONTACT PERSON(S):

Colby Smart, Interim Superintendent

Comprehensive School Safety Plan

**2023-2024
School Year**

School: Maple Creek Elementary
CDS Code: 12629356008031
District: Maple Creek Elementary
Address: 15933 Maple Creek Rd.
Korbel, Ca, 95550-9602
Date of Adoption: 3/8/24
Date of Update: 2/16/24
Date of Review:
- with Staff
- with Law Enforcement
- with Fire Authority

Approved by:

| Name | Title | Signature | Date |
|-------------|------------------------|-----------|--------|
| Colby Smart | Interim Superintendent | C. Smart | 3/5/24 |

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Comprehensive School Safety Plan Purpose

Effective January 1, 2019, Assembly Bill 1747 (Rodriguez), School Safety Plans, became law. This bill requires that during the writing and development of the comprehensive school safety plan (CSSP), the school site council or safety committee consult with a fire department and other first responder entities in addition to currently required entities. It requires the CSSP and any updates made to the plan to be shared with the law enforcement agency, the fire department, and the other first responder entities.

The California Education Code (sections 32280-32288) outlines the requirements of all schools operating any kindergarten and any grades 1 to 12, inclusive, to write and develop a school safety plan relevant to the needs and resources of that particular school.

In 2004, the Legislature and Governor recast and renumbered the Comprehensive School Safety Plan provisions in SB 719 and AB 115. It is the intent of the Legislature in enacting the provisions to support California public schools as they develop their mandated comprehensive safety plans that are the result of a systematic planning process, that include strategies aimed at the prevention of, and education about, potential incidents involving crime and violence on school campuses.

The historical requirement of the Comprehensive School Safety Plan was presented in Senate Bill 187, which was approved by the Governor and chaptered in 1997. This legislation contained a sunset clause that stated that this legislation would remain in effect only until January 1, 2000. Senate Bill 334 was approved and chaptered in 1999 and perpetuated this legislation under the requirement of the initial legislation.

Comprehensive School Safety Plans are required under SB 719 & AB 115 and contains the following elements:

Assessment of school crime committed on school campuses and at school-related functions

- Child abuse reporting procedures
- Disaster procedures
- Suspension and expulsion policies
- Procedures to notify teachers of dangerous pupils
- Discrimination and harassment policies
- School wide dress code policies
- Procedures for safe ingress and egress
- Policies enacted to maintain a safe and orderly environment
- Rules and procedures on school discipline
- Hate crime reporting procedures

The Comprehensive School Safety Plan will be reviewed and updated by March 1st every year. In July of every year, the school will report on the status of its school safety plan including a description of its key elements in the annual school accountability report card.

A copy of the Comprehensive School Safety Plan is available for review at 15933 Maple Creek Rd. Korb, CA 95550.

Safety Plan Vision

Students and staff will have a safe and secure campus.

Components of the Comprehensive School Safety Plan (EC 32281)

Maple Creek Elementary Safety Committee

Assessment of School Safety

Staff, parent/guardian, and student surveys are discussed at School Site Council and School Board meetings. All stakeholder input is heard and considered in the creation, review, and revision of the safety plan.

Strategies and Programs to Provide and Maintain a High Level of Safety (EC 32281(a)1, items A-J)

All staff members have had First Aid and CPR training. Emergency drills are conducted monthly. Emergency supplies and contact numbers are kept in multiple locations.

(A) Child Abuse Reporting Procedures (EC 35294.2 [a] [2]; PC 11166)

A. Definition of Child Abuse

Child abuse means a physical injury that is inflicted upon a child by another person and such injury is other than accidental. Child Abuse also means the sexual abuse of a child or any act or omission pertaining to child abuse reporting laws (willful cruelty, unjustifiable punishment of a child, unlawful corporal punishment or injury). Child abuse also means the physical or emotional neglect of a child or abuse in out of home care.

1. Child Abuse

- a. Injury inflicted by another person.
- b. Sexual Abuse.
- c. Neglect of child's physical, health, and emotional needs.
- d. Unusual and willful cruelty; unjustifiable punishment.
- e. Unlawful corporal punishment.

2. Not Considered Child Abuse

- a. Mutual affray between minors
- b. Injury caused by reasonable and necessary force used by a peace officer:
 - To quell a disturbance threatening physical injury to a person or damage property
 - To prevent physical injury to another person or damage to property
 - For the purposes of self defense
 - To obtain possession of weapons or other dangerous objects within the control of a child
 - To apprehend an escapee

B. Mandated Child Abuse Reporting

- a. Mandated child abuse reporting is governed by the Child Abuse and Neglect Reporting Act, P.C. 11164.
- b. Any child care custodian, health practitioner, or employee of a child protective agency who has knowledge of or observes a child in his or her professional capacity or within the scope of his or her employment whom he or she knows or reasonably suspects has been the victim of child abuse shall report the known or suspected instance of child abuse to a child protective agency by telephone and written report.

The telephone call must be made immediately or as soon as practicably possible by telephone, within 24 hours.

AND

A written report must be sent within 36 hours of the telephone call to the child protective agency.

C. Sexual Activity

Child abuse laws change from time to time. Should you suspect that a student is engaged in unlawful sexual activity, please consult with the school social worker and administrator to determine if particular provisions under this section are current and in effect.

- a. Involuntary sexual activity is always reportable.
- b. Incest, even if voluntary is always reportable. Incest is a marriage or act of intercourse between parents and children; ancestors and descendants of every degree; brothers and sisters of half and whole blood and uncles and nieces or aunts and nephews and adopted children. (Family Code § 2200).
- c. Voluntary Sexual Activity may or may not be reportable. Even if the behavior is voluntary, there are circumstances where the behavior is abusive, either by Penal Code definition or because of an exploitative relationship, then this behavior must be reported. If there is reasonable suspicion of sexual abuse prior to the consensual activity, the abuse must be reported.

Reportable Sexual Activity if a Child is 14 Years of Age and:

- a. Partner is younger than 14 years old, but there is a disparity in chronological or maturational age or indications of intimidation, coercion or bribery or other indications of an exploitative relationship.
- b. Partner is 14 years or older, lewd & lascivious acts committed by a partner of any age or if the partner is the alleged spouse and over 14 years of age.

Reportable Sexual Activity if the Child is 14 or 15 years and:

- a. There is unlawful sexual intercourse with a partner older than 14 but less than 21 years of age and there is no indication of abuse or evidence of an exploitative relationship there is unlawful sexual intercourse with a partner older than 21 years.
- b. There are lewd and lascivious acts committed by a partner more than 10 years older than the child.
- c. The partner is the alleged spouse and over 21 years of age.

Reportable Sexual Activity if the Child is 16 or 17 years and:

- a. The partner is less than 14 years of age.
- b. There is unlawful sexual intercourse with a partner older than 14 and there is evidence of an exploitative relationship.
- c. The partner is the alleged spouse and there is evidence of an exploitative relationship.

Reportable Sexual Activity if the Child is under 18 years:

- a. Sodomy, oral copulation, penetration of a genital or anal opening by a foreign object, even if consensual, with a partner of any age.

Not Reportable Sexual Activity:

- a. Child is 14 years or younger and partner is younger than 14 years and of similar age or maturational age. Sexual behavior is voluntary and consensual. There are no indications of intimidation, coercion, bribery, or other indications of an exploitative relationship.
- b. Unlawful sexual intercourse of a child 14 to 15 years old with a partner older than 14 and less than 21 years of age and there is no indication of abuse or evidence of an exploitative relationship.
- c. Unlawful sexual intercourse with a child 16 or 17 years with a partner older than 14 and there is no indication of an exploitative relationship.

Mandated reports of sexual activity must be reported to either the Department of Family & Children's Services (DFCS) or to the appropriate police jurisdiction. This information will then be cross reported to the other legal agency.

D. Failure to Report Known or Suspected Child Abuse

Failure to report known or reasonable suspicion of child abuse, including sexual abuse, is a misdemeanor. Mandated reporters are provided with immunity from civil or criminal liability as a result of making a mandated report of child abuse.

E. Child Abuse Reporting

- a. As well as the Education Code employees are answerable to Fremont Unified School Board Policies 5141.4 and 5141.41 (see

Appendices pp.112-119)

b. Child Abuse Reporting Number: (510) 259-1800

F. Staff Training

a. Personnel new to the District receive Child Abuse Identification and Reporting Procedure training as a routine part of their new-teacher orientation held in August of each School Year and also receive a handbook with an outline of the procedure.

b. All Adult School personnel review the Child Abuse Reporting Procedure annually at the annual orientation each September at the beginning of the new School Year.

(B) Disaster Procedures (EC 35295-35297; GC 8607 and 3100)

Disaster Plan (See Appendix C-F)

Levels of Response

Check with the local police department; these may be in reverse order for your community.

Response Levels are used to describe the type of event:

The area(s) affected the extent of coordination or assistance needed, and the degree of participation expected from the School District. Response Levels are closely tied to Emergency Proclamations issued by the head of local government.

Response Level 0 - Readiness & Routine Phase

On-going routine response by the School District to daily emergencies or incidents: Stand-by and alert procedures issued in advance of an anticipated or planned event.

Response Level 3 - Local Emergency

A minor to moderate incident in which local resources are adequate and available; This level of emergency response occurs when an emergency incident, e.g., gas leak, sewer back-up, assaults, bomb threat, toxic spill, medical emergency, shooting, etc., occurs. A Level 3 response requires School/Site Coordinators to implement guidelines in the Emergency Standard Operating Procedures and interact with public agencies.

Response Level 2 - Local Disaster

A moderate to severe emergency in which resources are not adequate and mutual aid may be required on a regional, even statewide basis with coordination with local police and fire departments of the affected are working in concert with Maple Creek School District to respond. The County of Humboldt will proclaim a local emergency. Then, the State of California may declare a state of emergency.

Response Level 1 - Major Disaster

Resources in or near the impacted areas are overwhelmed and extensive State and Federal resources are required. The County of Humboldt will proclaim a local emergency. Then, the State of California will declare a State of Emergency. A Presidential Declaration of an Emergency or Major Disaster is requested by the State. Examples of major disasters are the Loma Prieta Earthquake of 1989 or the Oakland Hills Firestorm of 1991. When local jurisdictions declare a State of Emergency, the district board can declare the same.

Emergency Phases

Some emergencies will be preceded by a build-up or warning period, providing sufficient time to warn the population and implement mitigation measures designated to reduce loss of life and property damage. Other emergencies occur with little or no advance warning, thus requiring immediate activation of the emergency operations plan and commitment of resources. All employees must be prepared to respond promptly and effectively to any foreseeable emergency, including the provision and use of mutual aid.

Emergency management activities during peacetime and national security emergencies are often associated with the phases indicated below. However, not every disaster necessarily includes all indicated phases.

Prevention/Mitigation Phase

Prevention/Mitigation is perhaps the most important phase of emergency management. However, it is often the least used and generally the most cost effective. Mitigation is often thought of as taking actions to strengthen facilities, abatement of nearby hazards, and reducing the potential damage either to structures or their contents, while prevention is taking steps to avoid potential problems. Both of these elements require education of parents, students and teachers. While it is not possible to totally eliminate either the destructive force of a potential disaster or its effects, doing what can be done to minimize the effects may create a safer environment that will result in lower response costs, and fewer casualties.

Preparedness Phase

The preparedness phase involves activities taken in advance of an emergency. These activities develop operational capabilities and responses to a disaster. Those identified in this plan as having either a primary or support mission relative to response and recovery review Standard Operating Procedures (SOPs) or checklists detailing personnel assignments, policies, notification procedures, and resource lists. Personnel are acquainted with these SOPs and checklists and periodically are trained in activation and execution.

Response Phase

Pre-Impact: Recognition of the approach of a potential disaster where actions are taken to save lives and protect property. Warning systems may be activated and resources may be mobilized, EOCs may be activated and evacuation may begin.

Immediate Impact: Emphasis is placed on saving lives, controlling the situation, and minimizing the effects of the disaster. Incident Command Posts and EOCs may be activated, and emergency instructions may be issued.

Sustained: As the emergency continues, assistance is provided to victims of the disaster and efforts are made to reduce secondary damage. Response support facilities may be established. The resource requirements change to meet the needs of the incident.

Recovery Phase

Recovery is taking all actions necessary to restore the area to pre-event conditions or better, if possible. Therefore, mitigation for future hazards plays an important part in the recovery phase for many emergencies. There is no clear time separation between

response and recovery. In fact, planning for recovery should be a part of the response phase.

Emergency Response Procedures

Basic Actions

Most emergency responses are covered by the following Basic Actions:

A. Action: STAND BY

Action: STAND BY consists of bringing students into the classroom or holding them in the classroom pending further instruction.

B. Action: LEAVE BUILDING

LEAVE BUILDING consists of the orderly movement of students and staff from inside the school building to outside areas of safety or planned evacuation site.

Action: LEAVE BUILDING is appropriate for—but not limited to—the following emergencies:

- a. Fire
- b. Peacetime Bomb Threat
- c. Chemical Accident
- d. Explosion or Threat of an Explosion
- e. Following an Earthquake
- f. Other similar occurrences that might make the building uninhabitable
- g. At the onset of a Code Red/Lockdown Alert, when teacher/supervisor has ascertained that leaving is the best option.

C. Action: TAKE COVER

Action: TAKE COVER consists of bringing/keeping students indoors if possible and sheltering in place as appropriate to the situation.

If outdoors, Action: TAKE COVER consists of hiding behind any solid object (large tree, engine block of car, cement wall), in the event of a sniper attack, armed intruder, rabid animal, or moving immediately to a location which is upwind and uphill in the event of a chemical or biological threat

Action TAKE COVER is appropriate for, but not limited to, the following:

- a. Severe Windstorm (short warning)
- b. Biological or Chemical Threat
- c. Sniper Attack
- d. Rabid Animal on School Grounds

D. Action: DROP

WARNING: The warning for this type of emergency is the beginning of the disaster itself.

Action: DROP consists of:

- a. Inside school buildings
 - Immediately TAKE COVER under desks or tables and turn away from all windows
 - Remain in a sheltered position for one minute silent and listening for instructions
- b. Outside of School Buildings
 - Earthquake: move away from buildings
 - Take a protective position, if possible
- c. Explosion/Nuclear Attack:
 - Take protective position, OR,
 - Get behind any solid object (ditch, curb, tree, etc.); lie prone with head away from light or blast; cover head, face, and as much of the skin surface as possible; close eyes, and cover ears with forearms.

E. Action: DIRECTED MAINTENANCE

- a. No school personnel/students are allowed to re-enter a school facility until inspected by _____ and authorized by appropriate school personnel: Maintenance and School Administrators, _____ and if applicable, Police, Fire, or City Inspectors.
- b. Search teams shall be sent to search for missing persons if the situation is determined safe for the Search team.
- c. In the event that drinking water is unsafe, water valves will be turned off and the drinking fountains sealed.
- d. Water, gas, and electrical shut off valves will be shut off for each applicable building under the joint authorization of the administration and head custodian.

F. Action: DIRECTED TRANSPORTATION

WARNING: Under certain disaster conditions, authorized officials may attempt to move an entire community, or portion thereof, from an area of danger to another area of safety.

Action: DIRECTED TRANSPORTATION consists of loading students and staff into school buses, cars and other means of transportation, and taking them from a danger area to a designated safety area.

Action: DIRECTED TRANSPORTATION is considered appropriate only when directed by the Superintendent or designee, Site Administrator, Police, Fire, or OES. It may be appropriate for, but not limited to, movement away from:

- a. Fire
- b. Chemical & Biological Alert
- c. Flood
- d. Fallout Area
- e. Blast Area
- f. Chemical & Biological Alert
- g. Specific Man Made Emergency (shooting, fire, etc.)

G. Action: GO HOME

Action: GO HOME consists of:

- a. Dismissal of all classes
- b. Return of students to their homes by the most expeditious means homes and if buses or other transportation are available for students who live at a distance from the school. Notification of parents by radio broadcast, local television, ALERT website, phone distribution lists, or other means will be requested.

H. Action: CONVERT SCHOOL

Action: CONVERT SCHOOL to a Red Cross emergency facility will be initiated by City officials.

Adaptations for Students with Disabilities

The following are steps that cover the evacuation procedure of student(s) with disabilities: 1. Review all paths of travel and potential obstacles, 2. Know the facility, grounds, paths, exits and potential obstacles 3. Determine the primary and secondary paths of exit to be used during emergencies 4. Individuals with mobility impairments will need a smooth, solid and level walking surface, an exit that avoids barriers such as stairs, narrow doors, elevators and guardrails that protect open sides of the path 5. Compile and distribute evacuation route information to be used during emergency operations 6. Include alternative evacuation route information, should the primary route be inaccessible due to damage or danger 7. Install appropriate signage and visual alarms. 8. Place evacuation information indicating primary and secondary exits in all offices, rooms, hallways, lobbies, bathrooms and cafeterias. For passages and doorways that might be mistaken for an exit, place visible signs that proclaim "NOT AN EXIT" 9. Place emergency notification devices appropriate for each student 10. Post signage with the name and location of each area so that the students will know exactly where they are, in order to comply with ADA Accessibility.

Public Agency Use of School Buildings for Emergency Shelters

(C) School Suspension, Expulsion and Mandatory Expulsion Guidelines

Suspension and Expulsion Policies

Grounds for suspension which fall under Education Code 48900

- a. Caused, attempted to cause, or threatened to cause physical injury to another person.

- b. Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object unless, in the case of possession of any object of this type, the pupil had obtained written permission to possess the item from a certificated school employee, which is concurred in by the principal or the designee of the principal.
- c. Unlawfully possessed, used, sold, or otherwise furnished, or been under the influence of any controlled substance.
- d. Unlawfully offered, arranged, or negotiated to sell any controlled substance.
- e. Committed or attempted to commit robbery or extortion.
- f. Caused or attempted to cause damage to school property or private property.
- g. Stolen or attempted to steal school or private property.
- h. Possessed or used tobacco, or any products containing tobacco or nicotine products, including, but not limited to, cigarettes, cigars, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel. However, this section does not prohibit use or possession by a pupil of his or her prescription medications.
- i. Committed an obscene act or engaged in habitual profanity or vulgarity.
- j. Had unlawful possession of, or unlawfully offered, arranged or negotiated to sell any drug paraphernalia.
- k. Disrupted school activities or otherwise willfully defied the valid authority supervisors, teachers, administrators, school officials, or other school personnel engaged in the performance of their duties.
- l. Knowingly received stolen school property or private property.
- m. Possessed an imitation firearm. As used in this section, "imitation firearm" means a replica of a firearm as to substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm.
- n. Committed or attempted to commit sexual assault.
- o. Harassed, threatened, or intimidated a pupil who is a complaining witness or witness in a school disciplinary proceeding for the purpose of either preventing that pupil from being a witness or retaliating against that pupil for being a witness, or both.

A pupil may not be suspended or expelled for any of the acts listed above unless that act is related to school activity or school attendance occurring within a school under the jurisdiction of the superintendent or principal or occurring within any other school district. A pupil may be suspended or expelled for acts which are enumerated in this section and related to school activity or attendance that occur at any time, including but not limited to, any of the following:

- a. While on school grounds.
- b. While going to or coming from school.
- c. During the lunch period, whether on or off the campus.
- d. During, or in route to and from, a school sponsored activity.

Expulsion Policies under Education Code 48915:

The principal shall recommend the expulsion of a pupil for any of the following committed at school or school activity off school grounds, unless the principal or superintendent finds an expulsion is inappropriate, due to the particular circumstance:

- a. Causing serious physical injury to another person, except in self defense.
- b. Possession of any knife, explosive, or other dangerous object of no reasonable use to the pupil.
- c. Unlawful possession of any controlled substance, as defined under Ed. Code.
- d. Robbery or extortion.
- e. Assault or battery on any school employee, as defined in Sections 240 and 242 of the Penal Code.

Mandatory Recommendation for Expulsion

The principal, or superintendent of schools shall immediately suspend, pursuant to Section 48911, and shall recommend expulsion of a pupil that he or she determines has committed any of the following acts at school or at a school activity off school grounds:

- a. Possessing, selling, or otherwise furnishing a firearm. This subdivision does not apply to an act of possessing a firearm if the pupil has obtained prior written permission to possess the firearm from a certificated school employee, which is concurred in by the principal or the designee of the principal. This subdivision applies to an act of possessing a firearm only if an employee of a school district verifies the possession.
- b. Brandishing a knife at another person
- c. Unlawfully selling a controlled substance as defined by Education Code
- d. Committing or attempting to commit a sexual assault as defined in the Education Code

Staff Training

- a. Personnel new to the District receive training on the Suspension and Expulsion Policies as a routine part of their new-teacher orientation held in August of each School Year and also receive a handbook with an outline of the procedure.
- b. All Adult School personnel review the Suspension and Expulsion Policies annually at the annual orientation each September at the beginning of the new School Year.

(D) Procedures to Notify Teachers of Dangerous Pupils (EC 49079)

Staff Notification of Dangerous Students

A. California Education Code Section 49079 requires that information the District receives about its pupils from a law enforcement agency must be shared with his/her teachers. Students who have or who are reasonably suspected of having violated Section 48900 [except (h)], 48900.2, 48900.3, 48900.4, or 48900.7 fall into this category. At Maple Creek School, teachers receive copies of all school suspensions and have access to student records for events at other sites.

B. Staff Training

a. Personnel new to the District receive Student Discipline training as a routine part of their new-teacher orientation held in August of each School Year and also receive a handbook with an outline of the procedures.

CA Codes (edc:48900-48926) EDUCATION CODE

SECTION 48900-48926

48900. A pupil may not be suspended from school or recommended for expulsion unless the superintendent or the principal of the school in which the pupil is enrolled determines that the pupil has committed an act as defined pursuant to one or more of subdivisions (a) to (o), inclusive:

- a. (1) Caused, attempted to cause, or threatened to cause physical injury to another person; or
- (2) Willfully used force or violence upon the person of another, except in self-defense.
- b. Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other Dangerous object, unless, in the case of possession of any object of this type, the pupil had obtained written permission to possess the item from a certificated school employee, which is concurred in by the principal or the designee of the principal.
- c. Unlawfully possessed, used, sold, or otherwise furnished, or been under the influence of, any controlled substance listed in Chapter 2 (commencing with Section 11053) of Division 10 of the Health and Safety Code, an alcoholic beverage, or an intoxicant of any kind.
- d. Unlawfully offered, arranged, or negotiated to sell any controlled substance listed in Chapter 2 (commencing with Section 11053) of Division 10 of the Health and Safety Code, an alcoholic beverage, or an intoxicant of any kind, and then either sold, delivered, or otherwise furnished to any person another liquid, substance, or material and represented the liquid, substance, or material as a controlled substance, alcoholic beverage, or intoxicant.
- e. Committed or attempted to commit robbery or extortion.
- f. Caused or attempted to cause damage to school property or private property.
- g. Stolen or attempted to steal school property or private property.
- i. Committed an obscene act or engaged in habitual profanity or vulgarity.
- j. Unlawfully possessed or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Section 11014.5 of the Health and Safety Code.
- k. Disrupted school activities or otherwise willfully defied the valid authority of supervisors, teachers, administrators, school officials, or other school personnel engaged in the performance of their duties.
- l. Knowingly received stolen school property or private property.
- m. Possessed an imitation firearm. As used in this section, "imitation firearm" means a replica of a firearm that is substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a Firearm.
- n. Committed or attempted to commit a sexual assault as defined in Section 261, 266c, 286, 288, 288a, or 289 of the Penal Code or committed a sexual battery as defined in Section 243.4 of the Penal Code.
- o. Harassed, threatened, or intimidated a pupil who is a complaining witness or witness in a school disciplinary proceeding for the purpose of either preventing that pupil from being a witness or retaliating against that pupil for being a witness, or both.
- p. A pupil may not be suspended or expelled for any of the acts enumerated unless that act is related to school activity or school attendance occurring within a school under the jurisdiction of the superintendent or principal or occurring within any other school district. A pupil may be suspended or expelled for acts that are enumerated in this section and related to school activity or attendance that occur at any time, including, but not limited to, any of the following:
 - 1) While on school grounds.
 - 2) While going to or coming from school.
 - 3) During the lunch period whether on or off the campus.
 - 4) During, or while going to or coming from, a school sponsored activity.
- q. It is the intent of the Legislature that alternatives to suspensions or expulsion be imposed against any pupil who is truant, tardy, or otherwise absent from school activities.

48900.2.

In addition to the reasons specified in Section 48900, a pupil may be suspended from school or recommended for expulsion if the superintendent or the principal of the school in which the pupil is enrolled determines that the pupil has committed sexual harassment as defined in Section 212.5.

For the purposes of this chapter, the conduct described in Section 212.5 must be considered by a reasonable person of the same gender as the victim to be sufficiently severe or pervasive to have a negative impact upon the individual's academic performance or to create an intimidating, hostile, or offensive educational environment. This section shall not apply to pupils enrolled in kindergarten and grades 1 to 3, inclusive.

48900.3.

In addition to the reasons set forth in Sections 48900 and 48900.2, a pupil in any of grades 4 to 12, inclusive, may be suspended from school or recommended for expulsion if the superintendent or the principal of the school in which the pupil is enrolled determines that the pupil has caused, attempted to cause, threatened to cause, or participated in an act of, hate violence, as defined in subdivision (e) of Section 233.

48900.4.

In addition to the grounds specified in Sections 48900 and 48900.2, a pupil enrolled in any of grades 4 to 12, inclusive, may be suspended from school or recommended for expulsion if the superintendent or the principal of the school in which the pupil is enrolled determines that the pupil has intentionally engaged in harassment, threats, or intimidation, directed against a pupil or group of pupils, that is sufficiently severe or pervasive to have the actual and reasonably expected effect of materially disrupting class work, creating substantial disorder, and invading the rights of that pupil or group of pupils by creating an intimidating or hostile educational environment.

48900.7.

a) In addition to the reasons specified in Sections 48900, 48900.2, 48900.3, and 48900.4, a pupil may be suspended from school or recommended for expulsion if the superintendent or the principal of the school in which the pupil is enrolled determines that the pupil has made terrorist threats against school officials or school property, or both.

(b) For the purposes of this section, "terrorist threat" shall include any statement, whether written or oral, by a person who willfully threatens to commit a crime which will result in death, great bodily injury to another person, or property damage in excess of one thousand dollars (\$1,000), with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out, which, on its face and under the circumstances in which it is made, is so unequivocal, unconditional, immediate, and specific as to convey to the person threatened, a gravity of purpose and an immediate prospect of execution of the threat, and thereby causes that person reasonably to be in sustained fear for his or her own safety or for his or her immediate family's safety, or for the protection of school district property, or the personal property of the person threatened or his or her immediate family.

(E) Sexual Harassment Policies (EC 212.6 [b])

Sexual Harassment Policy

A. Definition

"Sexual Harassment includes 'unwelcome sexual advances, requests for sexual favors, sexually motivated physical contact, or other verbal or physical conduct or communication of a sexual nature,' when any of four conditions are met:

Submission to the conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining education;

Submission or rejection of the conduct or communication is used as a factor in decisions affecting that person's education;

The conduct or communication has either the purpose or effect of 'substantially interfering' with a person's education;

The conduct or communication creates an 'intimidating, hostile, or offensive' educational environment."

B. Policies Pertaining to Sexual Harassment

Board Policies 4119, 5114.1(See BP & AR pp.128-135)

1. Student vs. Student

2. Student vs. Staff Member

3. Staff Member vs. Student

4. Staff Member vs. Staff member

5. Knowledge of Student to Student or Staff to Student Sexual Harassment

C. Staff Training

a. Personnel new to the District receive training on the Sexual Harassment Policies as a routine part of their new-teacher orientation held in August of each School Year and also receive a handbook with an outline of the procedure.

(F) School-wide Dress Code Relating to Gang-Related Apparel (EC 35183)

AR 5132 Students

The following guidelines shall apply to all regular school activities:

1. Clothing, jewelry, and personal items shall be free of writing, pictures, or any other insignia which is vulgar, lewd, obscene, profane, or sexually suggestive or which promotes the use of alcohol, drugs, tobacco, or other illegal activity.
2. Appropriate shoes must be worn at all times.
4. Clothes shall be sufficient to conceal undergarments. See-through tops are prohibited.

The dress code shall be modified as appropriate to accommodate a student's religious or cultural observance, health condition, or other circumstance deemed necessary by the principal or designee. In addition, the principal or designee may impose dress requirements to accommodate the needs of special school activities, physical education classes, athletic activities, and other extracurricular and cocurricular activities.

(cf. 3260 - Fees and Charges)

(cf. 6142.7 - Physical Education and Activity)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

No grade of a student participating in a physical education class shall be adversely affected if the student does not wear standardized physical education apparel because of circumstances beyond the student's control. (Education Code 49066)
(cf. 5121 - Grades/Evaluation of Student Achievement)

Students shall be allowed to wear sun-protective clothing, including but not limited to hats, for outdoor use during the school day. (Education Code 35183.5)
(cf. 5141.7 - Sun Safety)

Gang-Related Apparel

At individual schools that have a dress code prohibiting gang-related apparel at school or school activities, the principal, staff, and parents/guardians participating in the development of the school safety plan shall define "gang-related apparel" and shall limit this definition to apparel that reasonably could be determined to threaten the health and safety of the school environment if it were worn or displayed on a school campus. (Education Code 32282)

Because gang-related symbols are constantly changing, definitions of gang-related apparel shall be reviewed at least once each semester and updated whenever related information is received. As necessary, the school shall collaborate with law enforcement agencies to update definitions of gang-related apparel.

(G) Procedure for Safe Ingress and Egress of Pupils, Parents, and Staff to and from School (EC 35294.2)

Procedures for Safe Ingress and Egress

Beyond planning for daily ingress/egress routes and emergency evacuation routes, schools must plan for assisting students, staff and visitors with disabilities. Under the Americans with Disabilities Act of 1990, individuals who are deaf/hard of hearing, blind/partially sighted, mobility impaired and/or cognitively/emotionally impaired must be assisted.

A. Schools must include plans for:

Identifying the population of people with disabilities

Determining proper signage and equipment

Training staff to assist individuals with disabilities

Coordinating with emergency response personnel

B. Planning

It is recommended that schools identify the location of potential evacuation sites based on the potential circumstances that may cause movement/relocation of the school population in the event of an emergency.

On-Campus Evacuation/Assembly Location

See site map p. 148

Off-Campus Evacuation/Assembly Location

The following sites have been identified as sites that could potentially house the Maple Creek School staff and students during an emergency:

- 1. Blue Lake Elementary
- 2. Carlene Coglaiti

Provide the addresses of at least two off-campus locations that have agreed to provide an assembly area for your school population.

In the event of an airborne chemical or biological release, it is safest for students and staff to remain indoors at the school site. Follow the "Shelter-in-Place" procedures outlined on page 123

C. Staff Training

a. Personnel new to the District receive training on the emergency procedures as a routine part of their new-teacher orientation held in August of each School Year and also receive a handbook with an outline of the procedure.

D. Daily Ingress/Egress Routes

A map of the daily ingress/egress routes is located next to exits.

E. Emergency Evacuation Route. A map is located next to exits.

(H) A Safe and Orderly School Environment Conducive to Learning (EC 35294.2)

Component:

Staff shall consistently enforce Board policies and regulations which establish rules for appropriate student conduct, including prohibitions against bullying, cyberbullying, harassment of students, hazing, other violence or threats of violence against students and staff, and drug, alcohol, and tobacco use.

Element:

Maple Creek shall promote nonviolent conflict resolution techniques in order to encourage attitudes and behaviors that foster harmonious relations. As part of this effort, students shall be taught the skills necessary to reduce violence, including communication skills, anger management, bias reduction, and mediation skills.

Opportunity for Improvement:

| Objectives | Action Steps | Resources | Lead Person | Evaluation |
|------------|--------------|-----------|-------------|------------|
| | | | | |

Component:

Students shall have opportunities to voice their concerns about school policies and practices and to share responsibility for solving problems that affect their school.

Element:

Opportunity for Improvement:

| Objectives | Action Steps | Resources | Lead Person | Evaluation |
|------------|--------------|-----------|-------------|------------|
| | | | | |

Component:

Element:

Maple Creek shall promote nonviolent conflict resolution techniques in order to encourage attitudes and behaviors that foster harmonious relations. As part of this effort, students shall be taught the skills necessary to reduce violence, including communication skills, anger management, bias reduction, and mediation skills.

Opportunity for Improvement:

| Objectives | Action Steps | Resources | Lead Person | Evaluation |
|------------|--------------|-----------|-------------|------------|
| | | | | |

(I) School Discipline Rules and Consequences (EC 35291 and EC 35291.5)

Maple Creek Elementary Student Conduct Code

School Discipline

A. Statement of Rules and Procedures on School Discipline

Education Code 44807:

“Every teacher in the public schools shall hold pupils to a strict account for their conduct on the way to and from school, on the playgrounds, or during recess. A teacher, vice principal, principal, or any other certificated employee of a school district, shall not be subject to criminal prosecution or criminal penalties for the exercise, during the performance of his duties, of the same degree of physical control over a pupil that a parent would be legally privileged to exercise but which in no event shall exceed the amount of physical control reasonably necessary to maintain order, protect property, or protect the health and safety of pupils, or to maintain proper and appropriate conditions conducive to learning.”

B. Notification to Students and Parents

Education Code 35291:

a. Parents and students shall be notified of the District and school site rules pertaining to student discipline at the beginning of the first semester, and at the time of enrollment for students who enroll thereafter.

b. The discipline policy shall be reviewed annually with input from the discipline team, site administrators, campus security, staff, students, and parents.

C. Site Discipline

For Site and District Discipline Policies see pp. 120-127

D. Staff Training

a. Personnel new to the District receive training on the District Discipline Policies as a routine part of their new-teacher orientation held in August of each School Year and also receive a handbook with an outline of the procedure

Conduct Code Procedures

See board policies:

Suspension And Expulsion/Due Process BP and AR 5144.1

Students Discipline BP and AR 5144

(K) Hate Crime Reporting Procedures and Policies

See board policy Hate-Motivated Behavior BP 5145.9

(J) Procedures to Prepare for Active Shooters

Procedures for Preventing Acts of Bullying and Cyber-bullying

See board policies Bullying BP and AR 5131.2

Opioid Prevention and Life-Saving Response Procedures

Response Procedures for Dangerous, Violent, or Unlawful Activities

Safety Plan Review, Evaluation and Amendment Procedures

Each year, the Maple Creek School Site Council will review the Comprehensive School Safety Plan for needed updates and accuracy. Upon completion of the review, the District School Board will review and accept modifications at a regularly scheduled board meeting. Copies of the Comprehensive School Safety Plan will be available on the district web site and in the district office. Copies will also be sent to the local Volunteer Fire Department and law enforcement.

Safety Plan Appendices

Emergency Contact Numbers

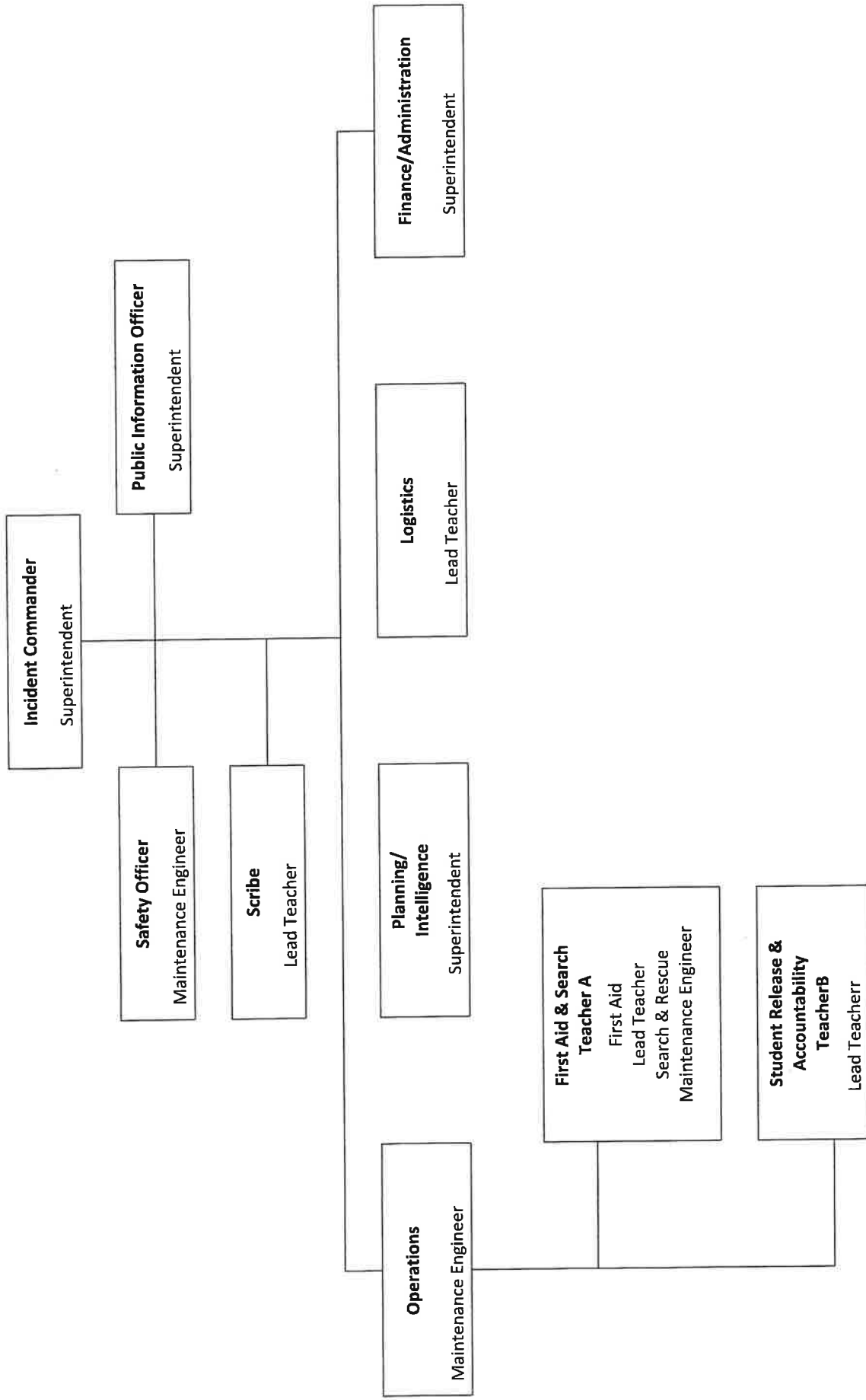
Utilities, Responders and Communication Resources

| Type | Vendor | Number | Comments |
|--------------------------------|---------------------------|---------------|-----------------|
| Law Enforcement/Fire/Paramedic | Humboldt County Sheriff | 707-445-7251 | |
| Local Hospitals | Mad River Hospital | 707-822-3621 | |
| Law Enforcement/Fire/Paramedic | CDF | 707-725-4412 | |
| Other | Superintendent of Schools | 707-445-7022 | HCOE |

Safety Plan Review, Evaluation and Amendment Procedures

| Activity Description (i.e. review steps, meetings conducted, approvals, etc) | Date and Time | Attached Document (description and location) |
|----------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------|
| School Site Council review and/or adoption | | School Site Council Meeting: 15933 Maple Creek Rd. Korbel, CA |
| Maple Creek School Board review and/or adoption | 3/8/2024 | Maple Creek School Board:15933 Maple Creek Rd. Korbel, CA |

Maple Creek Elementary Incident Command System



Incident Command Team Responsibilities

Standardized Emergency Response Management System Overview

The California Standardized Emergency Management System (SEMS) is designed to centralize and coordinate emergency response through the use of standardized terminology and processes. This greatly facilitates the flow of information and resources among the agencies participating in response to an emergency. SEMS consists of five functions:

Incident Command System

Responsibilities for a School Disaster

Everyone at a school will have some responsibilities in an emergency based on their job, and some people will have additional responsibilities. Below is a short discussion of how the Standard Emergency Management System (SEMS) and the Incident Command System (ICS) can be adapted to your school.

Major Concepts and Components

Every emergency, no matter how large or small, requires that certain tasks be performed. In ICS, these tasks are called Management, Planning, Operations, Logistics, and Finance/Administration.

Under SEMS, the ICS team can be expanded or reduced, depending on the situation and the immediate needs. One person can do more than one function.

Every incident needs a person in charge. In SEMS and ICS, this person is called the Incident Commander or School Commander.

No one person should supervise more than seven people (the optimum number is five). This does not apply to the Student Supervision Team under Operations, however.

Common terminology:

All teachers and staff in the school should use the same words to refer to the same actions. The terminology should be known before a disaster. SEMS is a system that, when used properly, affords common terminology.

If the fire department or other responding agencies come on campus, they will coordinate better with the site's command structure if similar situations and actions are described with similar wording

How ICS Functions

This system provides for an effective and coordinated response to multi-agency and multi-jurisdictional emergencies, to include multi-disciplines and

1. Facilitates the flow of information within and between all levels of the system.
2. Facilitates interaction and coordination among all responding agencies.
3. Improves the processes of mobilization, deployment, tracking, and demobilization of needed mutual aid resources.
4. Reduces the incidence of ineffective coordination and communications, and avoid duplication of resource ordering in multi-agency and multi-jurisdiction response actions.

Primary Incident Command System Functions:

Incident/School Commander (The "leader")

The Management Section is responsible for overall policy, direction, and coordination of the emergency response effort in the Emergency Operations Center (EOC) throughout the Fremont Unified School District. The Management Section Staff is also responsible for interacting with each other and others within the EOC to ensure the effective function of the EOC organization.

Operations Section (The "doers")

The Operations Section is responsible for coordinating all operations in support of the emergency response and for implementing action plans. This section includes response teams that work toward reduction of the immediate hazard, mitigating damage, and establishing control and restoration of normal operations.

Planning/Intelligence Section (The "thinkers")

The Planning and Intelligence Section is responsible for collecting, evaluating, and disseminating information; maintaining documentation; and evaluating incoming information to determine the potential situation in the not-too-distant future. This section also develops District EOC/Field action plans for implementation by the Operations Section.

Logistics Section (The “getters”)

The Logistics Section is responsible for providing all types of support for the emergency response operation. This section orders all resources from off-site locations and provides facilities, services, personnel, equipment, transportation, and materials.

Finance and Administration Section (The “collectors”)

The Finance and Administration Section is responsible for accounting and financial activities such as establishing contracts with vendors, keeping pay records, and accounting for expenditures. This section is also responsible for all other administrative requirements and acts as the clearinghouse for documentation during the recovery phase.

Routine use of ICS facilitates seamless integration of ICS into larger emergencies operations as they evolve. The key to ICS is remembering to focus on the functions and where possible, delegate authority to staff essential functions to distribute the workload.

Unified Command Structure

Unified Command is a procedure used at incidents that allows all agencies with geographical, legal or functional responsibility to establish a common set of incident objectives and strategies, and a single Incident Action Plan. The use of Unified Command is a valuable tool to help ensure a coordinated multi-agency response. Unified Command procedures assure agencies that they do not lose their individual responsibility, authority, or accountability.

Unified Command is highly flexible. As the incident changes over time with different disciplines moving into primary roles, the Unified Command structure and personnel assignments can change to meet the need.

Advantages of using Unified Command

1. One set of objectives is developed for the entire incident
2. All agencies with responsibility for the incident have an understanding and are fully aware of joint priorities and restrictions.
3. Duplicative efforts are reduced or eliminated, thus reducing cost and chances for frustration and conflict.

Pre-Designated Incident Facilities:

1. Staging Areas
2. Command Posts
3. Mass Care Centers
4. Evacuation Centers

Management

During an emergency, the Incident Commander directs response actions from a designated Command Post. To effectively do this, the Incident Commander must constantly assess the situation, and develop and implement appropriate strategies. The Incident Commander must be familiar with the available resources, accurately document all response actions, and effectively communicate response strategies to others participating in the response. This function is typically filled by the school principal. The principal is assisted in carrying out this function by a Public Information & Liaison Officer and Safety Officer.

Planning & Intelligence

Planning and Intelligence involves the use of various methods to efficiently gather information, weigh and document the information for significance, and actively assess the status of the emergency. This understanding and knowledge about the situation at hand is vital to the effective management of a response. These activities are performed by a single person who reports directly to the Incident Commander.

Operations

All response actions are implemented under by Operations. This includes staff performing first aid, crisis intervention, search and rescue, site security, damage assessment, evacuations, and the release of students.

Logistics

Logistics supports the response by coordinating personnel; assembling and deploying volunteers; providing supplies, equipment, and services; and facilitating communications among emergency responders.

Finance & Administration

Finance & Administration involves the purchasing of all necessary materials, tracking financial records, timekeeping for emergency responders, and recovering school records following an emergency. These activities are performed by a single person who reports directly to the Incident Commander.

Emergency Response Guidelines

Step One: Identify the Type of Emergency

Step Two: Identify the Level of Emergency

Step Three: Determine the Immediate Response Action

Step Four: Communicate the Appropriate Response Action

Types of Emergencies & Specific Procedures

Aircraft Crash

This procedure addresses situations involving an Aircraft Crash on or in proximity to school property. If a crash results in a fuel or chemical spill on school property, refer Biological or Chemical Release. If a crash results in a utility interruption, refer to Loss or Failure of Utilities. Procedure 1. The School Administrator will initiate appropriate Immediate Response Actions, which may include DROP, COVER and HOLD ON, SHELTER-IN-PLACE, EVACUATE BUILDING, or OFF-SITE EVACUATION. 2. If the School Administrator issues the EVACUATE BUILDING action, staff and students will evacuate the buildings using prescribed routes or other safe routes to the Assembly Area. 3. In the event of an evacuation, teachers will bring their student roster and take attendance at the Assembly Area to account for students. Teachers will notify the Assembly Area Team of missing students. 4. The School Administrator will call "911" and Humboldt County Sheriff (707) 445-7251 and provide the exact location (e.g., building or area) and nature of emergency. 5. If on school property, the Security/Facilities Team will secure the crash area to prevent unauthorized access. 6. The School Administrator will direct the Fire Suppression and HazMat Team to organize fire suppression activities until the Fire Department arrives. 7. The First Aid/Medical Team will check injuries to provide appropriate first aid. 8. Any affected areas will not be reopened until the Fire Department or County HazMat or appropriate agency provides clearance and the School Administrator issues authorization to do so. 9. The Psychological First Aid Team will convene onsite and begin the process of counseling and recovery as appropriate. 10. If it is unsafe to remain on campus, the School Administrator will initiate an OFF-SITE EVACUATION, if warranted by changes in conditions.

Animal Disturbance

Air horn will be deployed. Students will be moved to a safe location. The School Administrator will call animal control and/or "911" and Humboldt County Sheriff (707) 445-7251 and provide the exact location (e.g., building or area) and nature of emergency.

Armed Assault on Campus

Intruder on Campus

The campus intruder is defined as a non-student or a student on suspension who loiters or creates disturbances on school property. Intruders are committing the crime of Criminal Trespass. Dangerous and/or concealed weapons are forbidden on school premises unless carried by law enforcement officers.

Low Level:

- Have the person(s) under suspicion kept under constant covert surveillance.
- Approach and greet the intruder in a polite and non-threatening manner.
- Identify yourself as a school official.
- Ask the intruder for identification.
- Ask them what their purpose is for being on campus.
- Advise intruder of the trespass laws.
- Ask the intruder to quietly leave the campus or invite him/her to accompany you to the office.
- If the intruder refuses to respond to your requests, inform him/her of your intention to summon law enforcement officers.
- If the intruder gives no indication of voluntarily leaving the premises, notify Police and Administration.

If Intruder(s) are on playground or grounds at brunch or lunch time:

- Outdoor Supervisors should notify the office by radio and move all students into cafeteria/gym/classrooms unless otherwise directed.
- Lock exit doors to cafeteria/gym.
- Spread LOCKDOWN/Code Red alarm throughout rest of school as appropriate.

Hostage Situation

Staff and students should sit quietly if they are in this situation. TRY to remain calm. Staff should set the example if the armed intruder is in their presence by doing anything possible for the staff member and students to survive. If gun fire starts, staff and students should seek cover or begin rapid movement procedures.

Do not engage in a conversation or try to persuade the intruder to leave your classroom or school. Remember, you are in an illogical situation so any logical argument may go unheard. The intruder is probably aware of the potential danger that he/she would be facing if he/she left the classroom. The intruder may perceive himself/ herself as being sane.

If the intruder speaks to you or to your students, answer him or her. Do not provoke him or her. Don't try to take matters into your own hands. Students should be told not to whisper to one another, laugh, or to make fun of the intruder. Remember, the intruder is disturbed and possibly mentally ill, and more than likely paranoid. Whispering or laughter may be perceived by the intruder as being directed at him or her.

Students should be taught to respond by themselves when threatened. Incidents can occur which leave no time for signals. If students are outside unable to find access a room, they should, depending on the situation, initiate Action "TAKE COVER" position or run in a zigzag fashion to the staging areas and STAY CALM.

If and when possible, call 9-1-1 and then Administration.

Biological or Chemical Release

Poisoning, Chemical Spills, Hazardous Materials POISONING:

If a student ingests a poisonous substance:

- Call 9-1-1
- Poison Control Center Link Line 1-800-222-1222.
- Take appropriate first aid measures.
- Call parents
- Notify the Health Services Office

CHEMICAL SPILL ON SITE: The following are guidelines for Chemical Spills:

- Evacuate the immediate area of personnel
- Call 911 and report the incident
- Determine whether to initiate Shelter In Place Protocol
- Secure the area (block points of entry)
- Identify the chemical and follow the procedures for that particular chemical.
- Notify the Superintendent's Office and Maintenance

CHEMICAL SPILL OFF SITE INVOLVING DISTRICT EQUIPMENT/PROPERTY

- Call 9-1-1
- Report the emergency and then notify the Superintendent's Office and Maintenance with the following information:

1. Date, time, and exact location of the release or threatened release
2. Name and telephone number of person reporting
3. Type of chemical involved and the estimated quantity
4. Description of potential hazards presented by the spill
5. Document time and date notification made
6. Other emergency responders (Highway Patrol, CALTRANS, etc.)
7. Locate a fire extinguisher and have present, should the need arise
 8. Place reflective triangles or traffic cones if in street or highway.

DO NOT LIGHT FLARES!

If spill response equipment is available use it to take the necessary measures to prevent the spill from spreading

Reporting Chemical Spills

Once an emergency spill response has been completed, the person reporting the initial spill must complete a SPILL RESPONSE EVALUATION and submit it to the Superintendent WITHIN 24 HOURS OF THE SPILL.

Spill Clean Up

Chemical Spills may not be cleaned up by school personnel. Call the FUSD On-duty Supervisor at 510-657-0761. The cleanup will be coordinated through a designated contractor.

HAZARDOUS SUBSTANCES

Hazardous Substances include the following, but are not limited to the following:

Gasoline Lacquer Thinner

Solvents Paint

Motor Oil Agricultural Spray

Diesel Fuel Paint Thinner

Kerosene Stain

Anti-Freeze Break Fluid

Airborne Gases/Fumes

Always call for assistance and:

1. Extinguish all ignition sources
2. Shut off main emergency switch to fuel pump, if appropriate
3. Move appropriate fire extinguishing equipment to area
4. If possible, contain the spill to prevent further contamination
5. Move people/personnel away or evacuate from contamination area

Move uphill or upwind

Staff and students will evacuate the area immediately, if appropriate. Move uphill, upwind, upstream if possible. Notify the Superintendent's Office.

VEHICLE FUEL SPILL

When a spill has occurred, the first thing to do is to keep the situation from worsening. Follow these steps:

1. Shut off emergency switch
2. Avoid skin contact
3. Isolate the spill from people and vehicles by blocking all points of entry
4. If the spill is unmanageable, call 9-1-1 to report the emergency and report:
 - a. Date, time, and exact location of the release
 - b. Name and telephone number of persons reporting the release
 - c. The type of fuel spilled and the estimated quantity
 - d. Description of potential hazards presented by the fuel spill
5. Document the time and date notification was made and the information provided
6. Stop and evaluate any hazards
7. Prevent discharge into storm drains. Divert the flow by sealing off areas with absorbents. Prevent runoff. Use absorbent "socks" or "booms" to contain the spill. Identify the source, estimated quantity spilled and stop further release(s)

– IF IT CAN BE DONE SAFELY -
8. Take care of any injured
9. Notify the Superintendent's Office

A written report to the appropriate office of the California Department of Health Services is required within 15 days after the incident. Contact the Risk Management at 510-659-2588 for assistance with this report.

Bomb Threat/ Threat Of violence

Most likely, threats of a bomb or other explosive device will be made by telephone.

THE PERSON RECEIVING THE BOMB THREAT WILL:

- Attempt to gain as much information as possible when the threat is received. Do not hang up on the caller.
- Use the “bomb threat checklist” form as a guide to collect the information needed. Don’t be bashful about asking direct, specific questions about the threat. Keep the caller on the phone as long as possible. If the threat is received by phone, attempt to gain more information.
- The most important information: When will the bomb explode and where is it located?
- Immediately after receiving the bomb threat, the person receiving the call will verbally notify the building administrator of the threat received. Complete the “bomb threat checklist” form (attached).
- Turn off cellular phones and/or walkie-talkie radios (radio waves—could trigger a bomb).

BUILDING ADMINISTRATOR WILL (IF NECESSARY):

- Call 911. Give the following information:
 1. Your name and call back phone number
 2. Exact street location with the nearest cross street
 3. Nature of incident
 4. Number and location of people involved and/or injured
 - Notify Superintendent’s Office
 - Evacuate involved buildings using fire drill procedures. Principal must have Superintendent’s permission to evacuate the entire site.
 - Implement a systematic inspection of the facilities to determine if everyone is out and for the presence of suspicious objects. Fire Department or Police Officers may organize a search team to check for suspicious objects; a bomb can be disguised to look like any common object. Site employees should be ready to assist as needed.
 - Maintain an open telephone line for communications.
 - Secure all exits to prevent re-entry to buildings during the search period.
 - Be certain people stay clear of all buildings; a bomb(s) may be planted against an outside wall. The blast will be directed in large part away from the building.
 - Re-occupy buildings only when proper authorities give clearance

Bus Disaster

Maple Creek School District does not currently have a working bus, Please refer to the Emergency Response Guidelines on Page 27.

Disorderly Conduct

Earthquake

DROP, COVER, and HOLD

Earthquake procedures in the classroom or office

At the first indication of ground movement, all personnel should DROP to the ground. It will soon be impossible to stand upright during the earthquake. Getting to the ground will prevent being thrown to the ground.

All personnel should seek protective COVER under or near desks, tables, or chairs in a kneeling or sitting position.

All personnel should HOLD onto the table or chair legs. Holding onto the legs will prevent it from moving away from you during the quake. All personnel should protect their eyes from flying glass and debris with an arm covering your eyes.

All personnel should remain in the DROP position until ground movement ends. They should be prepared to DROP, COVER and HOLD during aftershocks.

After ground movement ends, check for injuries and safely evacuate the building. Move to a safe, open area, away from power lines and other overhead hazards.

Earthquake procedures in other parts of the building

At the first indication of ground movement, all personnel should DROP to the ground.

Take COVER under any available desk, table, or bench. If in a hallway, drop next to an inside wall in a kneeling position and cover the back of the neck with hands.

After ground movement ends, check for injuries and safely evacuate the building. Move to a safe, open area, away from power lines and other overhead hazards.

Earthquake procedures while outside

At the first indication of ground movement, move away from overhead hazards such as power lines, trees, and buildings. DROP to the ground and COVER the back of the neck with your hands. Be aware of aftershocks. Do not enter buildings until it is determined safe to do so. If walking to or from school, DO NOT RUN. Stay in the open. If the students are going to school, they should continue to the school. If going home, the students should continue to go home.

While in a vehicle or school bus, pull over to the side of the road and stop. If on a bridge, overpass, or under power lines, continue on until the vehicle is away from the overhead dangers. Wait until the ground movement stops and check for injuries. Be aware of after shocks, downed wires, or roads blocked by debris. The Bus Driver is legally responsible for the welfare of student riders.

Explosion or Risk Of Explosion

This section addresses four possible scenarios involving an Explosion/Risk of Explosion: Scenario 1 - Explosion on school property; Scenario 2 – Risk of explosion on or near school property. It is necessary to first determine which scenario applies and then implement the appropriate response procedures.

Procedure Scenario 1: Explosion on school property. 1. In the event of an explosion, all persons should initiate DROP, COVER and HOLD ON. 2. The School Administrator will consider the possibility of another imminent explosion and take appropriate action. 3. After the explosion, the School Administrator will initiate appropriate Immediate Response Actions, which may include SHELTER-IN-PLACE, EVACUATE BUILDING or OFF-SITE EVACUATION. Evacuation may be warranted in some buildings and other buildings may be used as shelter. 4. In the event of an evacuation, staff and students will use prescribed routes or other safe routes and proceed to the Assembly Area. 5. In the event of an evacuation, Teachers will bring their student roster and take attendance at the Assembly Area to account for students. Teachers will notify the Assembly Area Team of missing students. 6. The School Administrator will call “911” and provide the exact location (e.g., building, room, area) and nature of emergency. 7. The First Aid/Medical Team will check for injuries and provide appropriate first aid. 8. Staff should attempt to suppress fires with extinguishers. Note: Ensure the use of proper type of extinguishers, i.e. Class A, B or C for ordinary combustibles; Class B or C for fires involving flammable liquids; or Class C only for fires involving electrical equipment. 9. The Security/Facilities Team Chief will notify the appropriate utility company of any damages to water lines, sewers, power lines and other utilities. 10. The Security/Facilities Team Chief will post guard a safe distance away from the building entrance to prevent persons entering the school buildings. 11. When it is determined safe to enter affected areas, the School Administrator will advise the Search and Rescue Team to initiate search and rescue activities. 12. The School Administrator will contact the Director of Maintenance and Operations to ensure buildings are safe for re-entry. When safe to do so, the Fire Suppression and HazMat Team will conduct an inspection of school buildings. The Fire Suppression and HazMat Team will maintain a log of their findings, by building, and provide a periodic report to the Incident Commander. 13. Any areas affected by the explosion will not be reopened until appropriate agency provides clearance and the School Administrator gives authorization to do so. 15. The School Administrator will initiate an OFF-SITE EVACUATION if warranted by changes in conditions

Scenario 2: Risk of Explosion on or Near School Property 1. The School Administrator will initiate appropriate Immediate Response Actions, which may include DROP, COVER and HOLD ON, SHELTER-IN-PLACE, EVACUATE BUILDING, or OFF-SITE EVACUATION. 2. If the School Administrator issues EVACUATE BUILDING action, staff and students will evacuate the building using prescribed routes or other safe routes to the Assembly Area. 3. In the event of an evacuation, Teachers will bring their student roster and take attendance at the Assembly Area to account for students. Teachers will notify the Assembly Area Team of missing students. 4. The School Administrator will call “911” and provide the exact location (e.g., building, room, area) and nature of emergency. 5. Staff should attempt to suppress fires with extinguishers. Note: Ensure the use of proper type of extinguishers, i.e. Class A, B or C for ordinary combustibles; Class B or C for fires involving flammable liquids; or Class C only for fires involving electrical equipment. 6. The School Administrator will advise the Search and Rescue Team to initiate rescue operations. 7. The Security/Facilities Team Chief will notify the appropriate utility company of any damages to water lines, sewers, power lines and other utilities. 8. All affected areas will not be reopened until the appropriate agency provides clearance and the School Administrator issues authorization to do so. 9. In the event of an explosion on campus, refer to procedures listed under Scenario 1 above. 10. The School Administrator will initiate an OFF-SITE EVACUATION, if warranted by changes in conditions

Fire in Surrounding Area

The School Administrator will call "911" and provide the exact location and nature of emergency. The School Administrator will initiate appropriate Immediate Response Actions, which may include SHELTER IN-PLACE, EVACUATE BUILDING or OFF-SITE EVACUATION. Evacuation may be warranted in some buildings and other buildings may be used as shelter. 4. In the event of an evacuation, staff and students will use prescribed routes or other safe routes and proceed to the Assembly Area. 5. In the event of an evacuation, Teachers will bring their student roster and take attendance at the Assembly Area to account for students. Teachers will notify the Assembly Area Team of missing students.

The School Administrator will call "911" and provide the exact location (e.g., building, room, area) and nature of emergency.

Fire on School Grounds

All classrooms and offices shall have an Emergency Exit sign and Evacuation Chart posted in a prominent location.

Fire Within A School Building:

In the event that a fire is detected within a school building, use the following procedures:

The Principal or Designee will:

- a. Order an evacuation if the fire alarm doesn't work
- b. Call 911
- c. Notify the superintendent
- d. Teachers will supervise the evacuation of the classrooms to the designated areas according to the Emergency Exit Plan posted in every classroom and office.
- e. Teachers will close doors upon evacuating.
- f. Teachers will take their roll books to the evacuation site and take roll. Teachers will report any missing student(s) to their Team Supervisor/ Administrator.
- g. The custodian or designee(s) shall assist by shutting off gas valves, electricity, etc., or other if necessary for evacuating, putting out the fire, etc.
- h. The custodian or designee shall open necessary gates for fire truck and other emergency vehicle access when appropriate. The custodian or designee will also keep access entrances open for emergency vehicles.
- i. Notify students and staff when it is safe to return to the school site under the direction of the Fire Department and in consultation with the Superintendent or designee.

Fire Near School

The Principal or designee shall:

- a. Determine the need to execute an evacuation if nearby fire poses an immediate threat to the students or the building.
- b. Notify the Fire Department by calling 911.
- c. Notify the Superintendent's office.
- d. Notify students and staff when it is safe to return to the school site under the direction of the Fire Department and in consultation with the Superintendent or designee.

Flooding

This procedure applies whenever storm water or other sources of water inundate or threaten to inundate school grounds or buildings. Procedure 1. The School Administrator will initiate appropriate Immediate Response Actions, which may include SHELTER-IN-PLACE, EVACUATE BUILDING, or OFF-SITE EVACUATION. 2. The School Administrator will notify "911" and describe the nature and extent of the flooding. 3. If the School Administrator issues the EVACUATE BUILDING or OFF-SITE EVACUATION action, staff and students will evacuate affected buildings using prescribed routes or other safe routes to the Assembly Area. 4. In the event of an evacuation, Teachers will bring their student roster and take attendance at the Assembly Area to account for students. Teachers will notify the Assembly Area Team of missing students. 5. The School Administrator will initiate an OFF-SITE EVACUATION if warranted by changes in conditions

Loss or Failure Of Utilities

Power Outage / Rolling Blackouts

IT IS THE DISTRICT'S INTENT THAT SCHOOLS WILL REMAIN OPEN DURING A POWER OUTAGE.

There are several stages of alerts that are being broadcast over the radio:

STAGE 1 EMERGENCY indicates that the operating reserves in the real-time market is forecasted to be less than the California Independent System Operator (CAISO) Minimum Operating Reserves criteria.

STAGE 2 EMERGENCY indicates that the operating reserves in the real-time market is forecasted to be less than five (5) percent.

STAGE 3 EMERGENCY indicates that the operating reserves in the real-time market is forecasted to be less than 1.5 percent.

If the District is notified of a STAGE 3 EMERGENCY, possible-affected sites will be contacted as soon as practicable. Once notified, turn off PCs, monitors, printers, copiers, and lights when not in use or not needed. If you cannot turn off the whole computer, turn off the monitor and the printer. Shut off lights in unoccupied rooms. In spite of everyone's best effort to communicate, it is possible that an outage will occur with no notice to the district.

PREPARING FOR AN OUTAGE

- Update each student's emergency card.
- Determine availability of portable lighting at site, i.e. flashlights & batteries.
- Find out that when power is lost, are emergency exits visible?
- Keep hallways and pathways clear of obstructions.
- Check school district's PG&E Block list to determine in which PG&E block your site is located.
- Teachers should have alternative teaching methods/plans to be used at STAGE 3 only.
- Conduct a survey of your site for the classrooms and offices with no windows and prepare relocation plans.
- Plan alternative communication methods that suit your site, such as telephone, fax, radios, cell phones, and runners.
- Develop a site plan such as a buddy system or chaperone, for restrooms or any other necessary leave during this period.
- Have flashlights & replacement batteries available for the restrooms and other locations with no windows.
- Ask your staff and students to have seasonal warm clothing available.
- Use surge protectors for all computer equipment, major appliances and electronic devices.
- If you have electric smoke detectors, use a battery-powered smoke detector as a back up.

DURING AN OUTAGE

CONTACT MAINTENANCE & OPERATIONS IMMEDIATELY BY RADIO DURING A POWER OUTAGE.

According to SBC (Telephone Company), phones connected directly to a phone jack will be operable. Phones that require power from an electrical outlet will not work. Most district telephones also have a 30-minute standby capability.

- Turn off PCs, monitors, printers, copiers, major appliances and lights when not in use or not needed. If you cannot turn off the whole computer, turn off the monitor and the printer.
- Shut off lights in unoccupied rooms.
- If an outage lasts more than 30 minutes, have pre-designated people walk through the campus and check on the status of individuals in each building.
- Use a buddy system when going to the restrooms.
- DO NOT USE barbeques, Coleman-type stoves, hibachis and other outdoor-cooking devices indoors.
- DO NOT USE candles or gas lanterns.
- Monitor generator use regularly

The rolling outages should not last more than two hours and, with some preparation, business can be conducted as close to normal as possible.

If a power outage is prolonged, the principal should contact the Superintendent for directions (release students/staff, evacuation to another site, etc.).

Motor Vehicle Crash

This procedure addresses situations involving a motor vehicle crash on or immediately adjacent to school property. If a crash results in a fuel or chemical spill on school property, see section Biological or Chemical Release. If a crash results in a utility interruption, see section Loss or Failure of Utilities. Procedure 1. The School Administrator will initiate appropriate Immediate Response Actions, which may include DROP, COVER and HOLD ON, SHELTER-IN-PLACE, EVACUATE BUILDING, or OFF-SITE EVACUATION. 2. If the School Administrator issues the EVACUATE BUILDING action, staff and students will evacuate the buildings using prescribed routes or other safe routes to the Assembly Area. 3. In the event of an evacuation, Teachers will bring their student roster and take attendance at the Assembly Area to account for students. Teachers will notify the Assembly Area Team of missing students. 4. The School Administrator will call "911" and provide the exact location (e.g., building, area) and nature of emergency. 5. The Security/Facilities Team will secure the crash area to prevent unauthorized access. 6. The School Administrator will direct the Fire Suppression and HazMat Team to organize fire suppression activities until the Fire Department arrives. 7. The First Aid/Medical Team will check for injuries to provide appropriate first aid. 8. Any affected areas will not be reopened until the agency provides clearance and the School Administrator issues authorization to do so. 9. The School Administrator will initiate an OFF-SITE EVACUATION if warranted by changes in conditions.

Pandemic

Please refer to the Emergency Guidelines on page 27. Maple Creek will call the Public Health Officer and follow all appropriate directives.

Psychological Trauma

The Humboldt County Office of Education and Humboldt County Mental Health will be contacted for support and guidance in the event of a psychological trauma. If the trauma presents a danger to staff or students, the Humboldt County Sheriff will be notified immediately.

Suspected Contamination of Food or Water

This procedure should be followed if site personnel report suspected contamination of food or water. This procedure applies where there is evidence of tampering with food packaging, observation of suspicious individuals in proximity to food or water supplies, or if notified of possible food/water contamination by District staff or local agencies. Indicators of contamination may include unusual odor, color, taste, or multiple employees with unexplained nausea, vomiting, or other illnesses. Procedure 1. The School Administrator will isolate the suspected contaminated food/water to prevent consumption, and will restrict access to the area. 2. The School Administrator will notify the District Office, Director of Food and Nutrition Services and the District's Nurse Coordinator. Administrator will determine if they need to call "911." 3. The School Administrator will make a list of all potentially affected students and staff, and will provide the list to responding authorities. 4. The First Aid/Medical Team will assess the need for medical attention and provide first aid as appropriate. 5. The School Administrator will maintain a log of affected students and staff and their symptoms, the food/water suspected to be contaminated, the quantity and character of products consumed, and other pertinent information. 7. The District Superintendent will confer with the County Department of Health Services before the resumption of normal operations. 8. The School Administrator will notify parents of the incident, as appropriate.

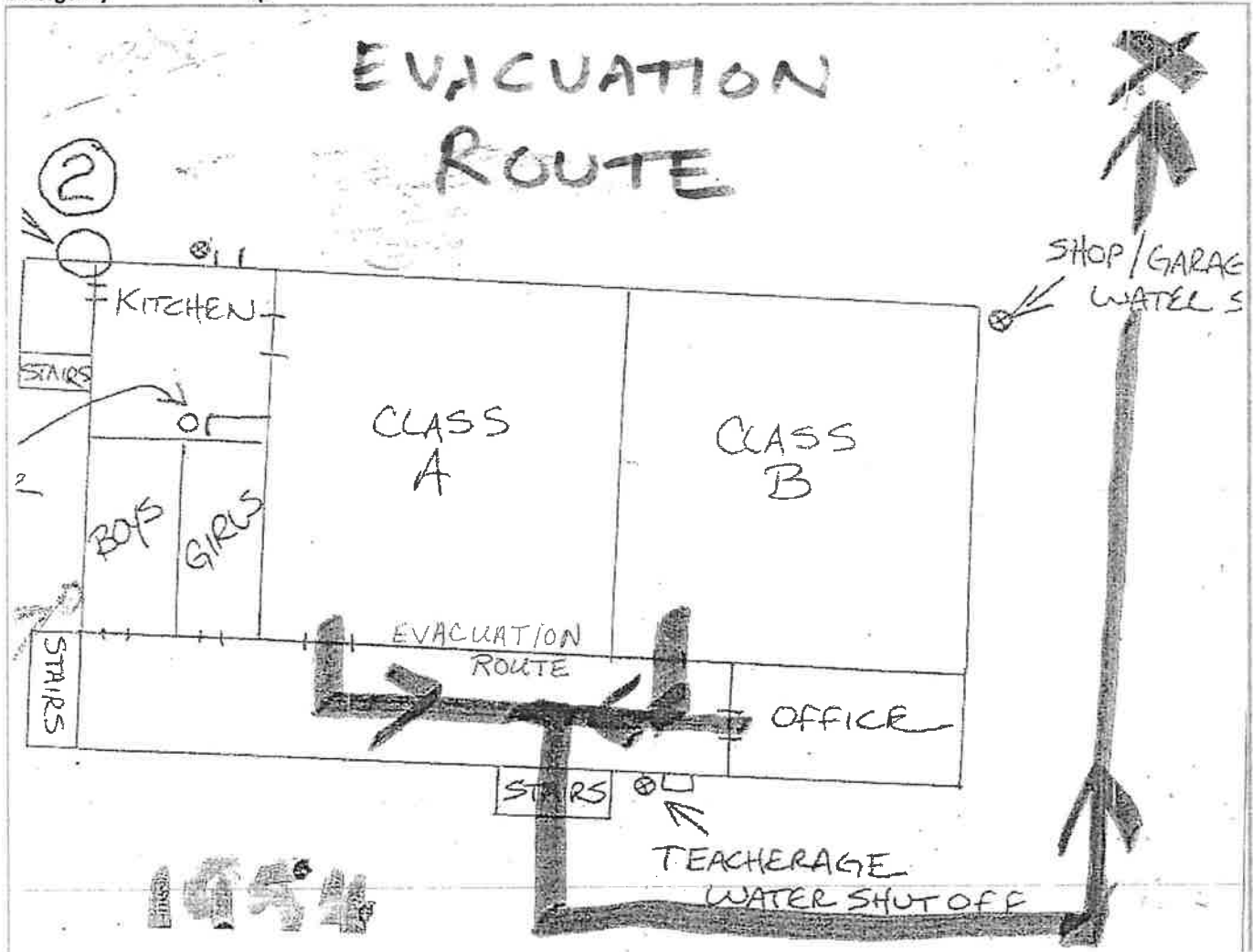
Tactical Responses to Criminal Incidents

Maple Creek will call Humboldt County Sheriff and follow all appropriate directives.

Unlawful Demonstration or Walkout

A staff member will supervise any on campus protest to ensure the safety of the students.

Emergency Evacuation Map



SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM #: 5.3

DATE: March 8, 2024

SUBJECT:

Annual Transportation Plan.

DEPARTMENT/PROGRAM:

Board of Education

ACTION REQUESTED:

The Board is being asked to approve the Maple Creek Elementary School district Transportation plan for 2024-2025.

PREVIOUS STAFF/BOARD ACTION:

This is an annual item, State requirement per AB 185

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

AB 185 made changes to E.C. 39800.1 and E/C/ 41850.1 to provide reimbursement funding for school districts and county offices of education (COEs) based on the prior year eligible transportation expenditures and prior year Local Control Funding Formula (LCFF) transportation related add-on funding.

As a requirement for receiving the additional funds, Maple Creek Elementary School District is required to prepare a plan and post it on our website by April 1, 2024.

E.C. 39800.1 offers a brief overview of what the plan entails:

(a)As a condition of receiving apportionments under Section 41850.1, a local educational agency shall develop a plan describing the transportation services it will offer to its pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 to 6, inclusive, and pupils who are low income. The plan shall be adopted by the local educational agency's governing board on or before April 1, 2023, and updated by April 1 each year thereafter. The plan shall include the following components:

(1)A description of the local educational agency's transportation services that would be accessible to pupils with disabilities and homeless children and youth, as defined pursuant to the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Sec. 11301 et seq.).

(2)A description of how unduplicated pupils, as defined in subdivision (b) of Section 42238.02, would be able to access available home-to-school transportation at no cost to the pupils.

FISCAL IMPLICATIONS:

None

CONTACT PERSON(S):

Colby Smart, Interim Superintendent

**MAPLE CREEK ELEMENTARY SCHOOL DISTRICT
Transportation Plan
2024-2025**

Transportation Services:

1. Enter description of transportation services offered to pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students. **The LEA provides home to school transportation to all TK-8th Grade.**

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth. **The LEA operates a ten passenger van that provides home to school transportation for all pupils with disabilities and homeless children and youth. The LEA has a 24 passenger school bus with a wheel chair lift that needs repairs.**

3. Enter description of how unduplicated pupils, would be able to access available home-to-school transportation at no-cost to the pupils. **The LEA provides transportation services free of charge to all students.**

Consultations:

Enter description of the required plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders. **The transportation, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other community partners were welcome to provide input to the superintendent at any time. Input was welcomed at the March 8, 2024 board meeting.**

Revenue Calculation

| | |
|-------------------------------------------------------------|------------------|
| Total 2022-23 Transportation Expenses (Function 3600) | 28,833.28 |
| Less Capital Outlay (object 6XXX, Function 3600) | - |
| Less Nonagency Expenditures (Goal 7110,7150, Function 3600) | - |
| Estimated 60% Reimbursement | 17,299.97 |
| Less 2022-23 Transportation add-on (from LCFF Calculator) | 15,299.00 |
| Total Revenue (Object 8590, Resource 0000) | 2,000.97 |
| | |
| Expenditures and Other Financing Uses | |
| 2000-2999 - Classified Salaries | 13,688.00 |
| 3000-3999 - Employee Benefits | 8,041.00 |
| 4000-4999 - Books and Supplies | 6,050.00 |
| 5000-5999 - Services and other Operating Expenditures | 4,099.00 |
| 6000-6999 - Capital Outlay | - |
| 7000-7999 - Other Outgo | - |
| Total Expenditures | 31,878.00 |

Board Approval Date:

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.

BALANCE (Total Available minus Total Expenditures and Other Financing Uses)

Recip3-12: Pupil Transportation (CA Dept of Education)

PUPIL TRANSPORTATION FUNDING

| Local Educational Agency | 2022-23 Qualifying Transportation Expenditures | 60% of 2022-23 Qualifying Transportation Expenditures | LCFF Addon for Pupil Transportation * | Additional Funding Amount |
|---------------------------------|-------------------------------------------------------------------|------------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------|
| Humboldt Co. Off. of Ed. | 968,122 | 580,873 | 404,123 | 176,750 |
| Cuddeback Union Elementary | 67,699 | 40,619 | 39,001 | 1,618 |
| Cutten Elementary | 114,062 | 68,437 | 53,769 | 14,668 |
| Eureka City Schools | 764,610 | 458,766 | 384,657 | 74,109 |
| Ferndale Unified | 173,457 | 104,074 | 47,717 | 56,357 |
| Fortuna Elementary | 158,687 | 95,212 | 79,679 | 15,533 |
| Fortuna Union High | 553,374 | 332,024 | 205,526 | 126,498 |
| Hydesville Elementary | 46,839 | 28,103 | 17,902 | 10,201 |
| Jacoby Creek Elementary | 75,124 | 45,074 | 42,624 | 2,450 |
| Kneeland Elementary | 67,242 | 40,345 | 33,725 | 6,620 |
| Loleta Union Elementary | 59,435 | 35,661 | 20,992 | 14,669 |
| Maple Creek Elementary | 28,833 | 17,300 | 15,299 | 2,001 |
| McKinleyville Union Elementary | 398,330 | 238,998 | 170,422 | 68,576 |
| Northern Humboldt Union High | 779,592 | 467,755 | 249,023 | 218,732 |
| Pacific Union Elementary | 87,854 | 52,712 | 43,677 | 9,035 |
| Peninsula Union | 37,235 | 22,341 | 18,983 | 3,358 |
| Scotia Union Elementary | 62,750 | 37,650 | 27,883 | 9,767 |
| South Bay Union Elementary | 132,198 | 79,319 | 64,435 | 14,884 |
| HUMBOLDT COUNTY TOTAL | 7,125,269 | | 3,942,215 | 798,516 |

Function 3600 only

Excluded expenditures:

Capital outlay (Object Codes 6000-6999)

Nonagency expenditures (Goal Codes 7100-7199)

Humboldt County Office of Education
Transportation Funding - Estimated Revenue Allocations
2022-23

| District | Less | | | | SubTotal | 60% Reimbursement Rate | Reduced By 2021-22 Transportation Add-On From LCFF Calculator | 2022-23FY Estimated Transportation Funding |
|-----------------------------------|--------------------------------------------------|---------------------------------------------------|------------------------------------------------|---|------------|------------------------|---------------------------------------------------------------|--------------------------------------------|
| | 2021-22FY Fund 01 Object 1000-7999 Function 3600 | 2021-22FY Fund 01 Object 6000-6999, Function 3600 | 2021-22FY Fund 01 Goal 7110,7150 Function 3600 | | | | | |
| Humboldt Co. Off. of Ed. | 886,955.42 | - | - | - | 886,955.42 | 538,173.25 | 404,123.00 | 134,050.25 |
| Cuddeback Union Elementary | 65,974.20 | - | - | - | 65,974.20 | 39,584.52 | 39,001.00 | 583.52 |
| Cutten Elementary | 139,479.97 | - | - | - | 139,479.97 | 83,687.98 | 53,769.00 | 29,918.98 |
| Eureka City Schools | 879,653.93 | - | - | - | 879,653.93 | 527,792.36 | 384,657.00 | 143,135.36 |
| Ferndale Unified | 154,440.83 | - | - | - | 154,440.83 | 92,664.50 | 47,717.00 | 44,947.50 |
| Fortuna Elementary | 142,897.00 | - | - | - | 142,897.00 | 85,738.20 | 79,679.00 | 6,059.20 |
| Fortuna Union High | 482,013.77 | 7,111.40 | 2,369.26 | - | 472,533.11 | 283,519.87 | 205,526.00 | 77,993.87 |
| Hydesville Elementary | 43,700.10 | - | - | - | 43,700.10 | 26,220.06 | 17,902.00 | 8,318.06 |
| Loleta Union Elementary | 68,286.52 | - | - | - | 68,286.52 | 40,971.91 | 20,992.00 | 19,979.91 |
| Maple Creek Elementary | 36,652.58 | - | - | - | 36,652.58 | 21,991.55 | 15,299.00 | 6,692.55 |
| McKinleyville Union Elementary | 392,508.16 | - | - | - | 392,508.16 | 235,504.90 | 170,422.00 | 65,082.90 |
| Northern Humboldt Union High | 919,372.68 | 187,640.73 | - | - | 731,731.95 | 439,039.17 | 249,023.00 | 190,016.17 |
| Pacific Union Elementary | 87,104.82 | - | - | - | 87,104.82 | 52,262.89 | 43,677.00 | 8,585.89 |
| Scotia Union Elementary | 56,594.56 | - | - | - | 56,594.56 | 33,956.74 | 27,883.00 | 6,073.74 |
| Totals for Humboldt County | | | | | | | | 741,437.90 |

**MAPLE CREEK ELEMENTARY SCHOOL
MARCH 8, 2024
BOARD OF TRUSTEES MEETING**

6.0 INFORMATION/DISCUSSION/ACTION ITEMS

6.1 Attachment- Current 2023-2024 Maple Creek Calendar and Recently Adopted HCOE 2024-2025 HCOE Calendar

6.2 No Attachment - Staff Layoffs

6.3 No Attachment - Superintendent's Report

6.4 No Attachment - Staff Report

**MAPLE CREEK SCHOOL DISTRICT
2023-2024 School Calendar**

| | | | | | | | |
|-----------------------------------|------------------------|------|-----|-----|-----------------------------|------------------------------------------------------------------|---------|
| August 23 - September 15 | (21) | (22) | 23 | 24 | 25 | Staff Dev Days: 8/21-8/22 (required) | |
| First Month | 28 | 29 | 30 | 31 | 1 | 8/23/23 First Day of School | |
| | 4 | 5 | 6 | 7 | 8 | 9/4/23 Labor Day | |
| | 11 | 12 | 13 | 14 | 15 | | 17 days |
| September 18 - October 13 | 18 | 19 | 20 | 21 | 22 | | |
| Second Month | 25 | 26 | 27 | 28 | 29 | | |
| | 2 | 3 | 4 | 5 | 6 | | |
| | 9 | 10 | 11 | 12 | 13 | | 20 days |
| October 16 - November 10 | 16 | 17 | 18 | 19 | 20 | October 16 late start, possible parent conference day | |
| Third Month | 23 | 24 | 25 | 26 | 27 | | |
| | 30 | 31 | 1 | 2 | 3 | 11/1/23 - late start day, staff duty | |
| | 6 | 7 | 8 | 9 | 10 | 11/10/23 Veteran's Day | 19 days |
| November 13 - December 8 | 13 | 14 | 15 | 16 | *17 | November 17 end of trimester one | |
| Fourth Month | November 20-24 | | | | 11/20-11/24/23 Fall Break | | |
| | 27 | 28 | 29 | 30 | 1 | November 27 and 28 late start days, parent conferences | |
| | 4 | 5 | 6 | 7 | 8 | | 15 days |
| December 11- January 19 | 11 | 12 | 13 | 14 | 15 | | |
| Fifth Month | 18 | 19 | 20 | 21* | 22 | 12/22/23 - No School/Non-Duty Day | |
| | December 25- January 5 | | | | 12/22-1/5/24 Winter Break | | |
| | 8 | 9 | 10 | 11 | 12 | | |
| | 15 | 16 | 17 | 18 | 19 | 1/15/24 MLK Jr | 18 days |
| January 22 - February 16 | 22 | 23 | 24 | 25 | 26 | | |
| Sixth Month | 29 | 30 | 31 | 1 | 2 | | |
| | 5 | 6 | 7 | 8 | 9 | | |
| | 12 | 13 | 14 | 15 | 16 | February 12 late start, possible parent conference day | 20 days |
| February 26- March 15 | February 19-23 | | | | 9-2/23/24 President's Break | | |
| Seventh Month | 26 | 27 | 28 | 29 | 1 | | |
| | 4 | 5 | 6 | 7 | 8 | | |
| | 11 | 12 | 13 | 14 | *15 | End of trimester 2 | 15 days |
| March 18 - April 12 | 18 | 19 | 20 | 21 | 22 | | |
| Eighth Month | 25 | 26 | 27 | 28 | 29 | March 25 and 26 late start days parent conferences | |
| | 1 | 2 | 3 | 4 | 5 | | |
| | 8 | 9 | 10 | 11 | 12 | | 20 days |
| April 22 - May 10 | April 15-19 | | | | 4/15-4/19/24 Spring Break | | |
| Ninth Month | 22 | 23 | 24 | 25 | 26 | | |
| | 29 | 30 | 1 | 2 | 3 | | |
| | 6 | 7 | 8 | 9 | 10 | | 15 days |
| May 13 - June 7 | 13 | 14 | 15 | 16 | 17 | | |
| Tenth Month | 20 | 21 | 22 | 23 | 24 | May 24 possible instructional day *built in school closure day | |
| | 27 | 28 | 29 | 30 | 31 | 5/27/24 Memorial Day | |
| | 3 | 4 | 5 | 6 | 7 | | 18 days |
| June 10-12, Eleventh Month | 10 | 11 | 12* | 13* | *14 | 6/12 Last Day of School, 6/13 and 14 possible instructional day. | 3 days |

() Staff Development Days

180 days of instruction

[] Teacher Duty Day

Tri 1

61 days

4

Four extra late start days available for winter conditions/end of year

Tri 2

63 days

If not needed for emergency late starts, they will be used for staff

Tri 3

56 days

determined at the March or April board meeting.

3

Possible instructional days to make up for school closures

Adopted: 4/ /23

16 late start days

DRAFT - SCHOOL STARTS AUGUST 21

| | M | T | W | Th | F | | |
|----------------------------------|-------------------------|------|----|------|------|----------------------------------------------------------|---------|
| August 15 - September 13 | | | | (15) | (16) | 8/15/24-8/16/24 Staff Duty Days | |
| First Month | (19) | (20) | 21 | 22 | 23 | 8/19/24-8/20/24 Staff Duty Days 8/21/24 Students Start | |
| | 26 | 27 | 28 | 29 | 30 | | |
| | 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 | | |
| 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 | 10/18/24 End of 1st Quarter | |
| Third Month | 21 | 22 | 23 | 24 | 25 | | |
| | 28 | 29 | 30 | 31 | (1) | 11/1/24 Staff Duty Day | |
| | 4 | 5 | 6 | 7 | 8 | | 19 days |
| November 11 - December 6 | 11 | 12 | 13 | 14 | 15 | 11/11/24 Veteran's Day | |
| Fourth Month | 18 | 19 | 20 | 21 | 22 | | |
| | November 25-29 | | | | | 11/25-11/29/23 Thanksgiving Break | |
| | 2 | 3 | 4 | 5 | 6 | | 14 days |
| December 9- January 3 | 9 | 10 | 11 | 12 | 13 | | |
| Fifth Month | 16 | 17 | 18 | 19 | 20 | | |
| | December 23 - January 3 | | | | | 12/23/24-1/3/25 Winter Break | |
| | | | | | | | 10 days |
| January 6 - January 31 | 6 | 7 | 8 | 9 | 10 | 1/10/25 End of 2nd Quarter | |
| Sixth Month | 13 | 14 | 15 | 16 | 17 | | |
| | 20 | 21 | 22 | 23 | 24 | 1/20/25 MLK Day | |
| | 27 | 28 | 29 | 30 | 31 | | 19 days |
| February 3 - February 28 | 3 | 4 | 5 | 6 | 7 | | |
| Seventh Month | 10 | 11 | 12 | 13 | 14 | | |
| | February 17-21 | | | | | 2/17-2/21/25 President's Break | |
| | 24 | 25 | 26 | 27 | 28 | | 15 days |
| March 3 - March 28 | 3 | 4 | 5 | 6 | 7 | | |
| Eighth Month | 10 | 11 | 12 | 13 | 14 | | |
| | 17 | 18 | 19 | 20 | 21 | 3/21/25 End of 3rd Quarter | |
| | 24 | 25 | 26 | 27 | 28 | | 20 days |
| March 31 - April 25 | 31 | 1 | 2 | 3 | 4 | | |
| Ninth Month | April 7-11 | | | | | 4/7-4/11/25 Spring Break | |
| | 14 | 15 | 16 | 17 | 18 | | |
| | 21 | 22 | 23 | 24 | 25 | | 15 days |
| April 28 - May 23 | 28 | 29 | 30 | 1 | 2 | | |
| Tenth Month | 5 | 6 | 7 | 8 | 9 | | |
| | 12 | 13 | 14 | 15 | 16 | | |
| | 19 | 20 | 21 | 22 | 23 | | 20 days |
| May 26 - June 10 | 26 | 27 | 28 | 29 | 30 | 5/26/25 Memorial Day | |
| Eleventh Month | 2 | 3 | 4 | 5 | 6 | | |
| | 9 | 10 | | | | 6/10/25 Last day of school | 11 days |

() Potential Staff Duty Days: 8/15-8/20, 11/1

Total Days of Instruction: 180 days

| | |
|---------------|------------|
| 1st Quarter | 42 |
| 2nd Quarter | 43 |
| 3rd Quarter | 44 |
| 4th Quarter | 51 |
| Total: | 180 |

*end of grading period

Adopted: