# **Hanford Elementary School District**

#### REGULAR BOARD MEETING AGENDA

Wednesday, June 28, 2023
HESD District Office Board Room
714 N. White Street, Hanford, CA

## **OPEN SESSION**

5:30 p.m.

- Call to Order
- Members Present
- Pledge to the Flag

#### **CLOSED SESSION**

• **Student Discipline** (Education Code Section 48918... requires closed sessions in order to prevent the disclosure of confidential student record information)

## **Administrative Panel Recommendations**

Case# 23-40 - Hamilton

- **Personnel** (Pursuant to Government Code 54956.9, Trustees will adjourn to Closed Session to discuss the items listed below. The items to be discussed shall be announced in accordance with Government Code Section 54954.5 and/or under Education Code Provisions)
  - Public Employee Performance Evaluation (GC 54957) Superintendent

#### **OPEN SESSION**

5:50 P.M.

Take action on closed session items

## 1. PRESENTATIONS, REPORTS AND COMMUNICATIONS

(In order to insure that members of the public are provided an opportunity to address the Board on agenda items or non-agenda items that are within the Board's jurisdiction, agenda items may be addressed either at the public comments portion of the agenda, or at the time the matter is taken up by the Board. A person wishing to be heard by the Board shall first be recognized by the President and identify themselves. Individual speakers are allowed three minutes to address the Board. The Board shall limit total time for public input on each item to 20 minutes.)

- a) Public comments
- b) Board and staff comments
- c) Requests to address the Board at future meetings
- d) Review Dates to remember

#### 2. CONSENT ITEMS

(Items listed are considered routine and may be adopted in one motion. If discussion is required, a particular item may be removed upon request by any Board member and made a part of the regular business.)

- a) Accept warrant listings dated June 9, 2023 and June 16, 2023.
- b) Approve minutes of the Regular Board Meeting held on June 14, 2023.
- c) Approved donation of \$4,866.47 from Jefferson Parent Teacher Club.



Break for End-of-Year Reception

### 3. INFORMATION ITEMS

- a) Receive for information School Boundary Adjustments (Gabler)
- b) Receive for information the California School Dashboard Local Indicators (Heugly)
- c) Receive for information the monthly financial reports for the period of 07/01/2022 05/31/2023 (Endo)
- d) Receive for information the revised Administrative Regulation: (Endo)
  - 3260 Fees and Charges
- e) Receive for information the revised Board Policy and Administrative Regulation: (Endo)
  - 3460 Financial Reports and Accountability
- f) Receive for information the revised Exhibit: (Endo)
  - 3553 Free and Reduced Price Meals
- g) Receive for information the revised Board Policy and Exhibit: (Endo)
  - 3555 Nutrition Program Compliance

## 4. BOARD POLICIES AND ADMINISTRATION

- a) Consider adoption of the 2023-2024 Hanford Elementary School District Local Control Accountability Plan (Heugly)
- b) Consider approval of the lease agreement with San Joaquin Valley Air Pollution District for monitoring equipment (Potter)
- c) Consider approval of the revised Administrative Regulation: (Strickland)
  - 5144.1 Suspension and Expulsion/Due Process
- d) Consider approval of the revised Administrative Regulation: (Strickland)
  - 5144.2 Suspension and Expulsion/Due Process (Students with Disabilities)

## **5. PERSONNEL** (Martinez)

a) Employment

## Certificated, effective 8/10/2023

- Janna Hall, Music/Band Teacher, Probationary
- Travis Williams, Music/Band Teacher, Probationary

#### Classified

Hector Mendoza, Custodian I – 8.0 hrs., Simas, effective 7/3/23

#### Classified Temps/Subs

• Jonathan Gutierrez, Substitute Groundskeeper I, effective 6/8/23

## Temporary Out of Class Assignment

 Yesenia Chacon, from Bilingual Clerk Typist II – 8.0 hrs., Lincoln to School Operations Officer – 8.0 hrs., Lincoln, effective 5/22/23-5/26/23 and 6/2/23

## b) Promotions

#### Classified

- Cassandra Bustamante, from Transportation Dispatcher, 8.0 hrs., DSF-Transportation to DSF Work Control Technician, 8.0 hrs., DSF, effective 7/17/23
- Jeannette Lopez, from READY Program Tutor 4.5 hrs., Monroe to READY Site Lead – 5.0 hrs., King, effective 8/10/23
- c) Classified Staff Summer Programs

**Elementary Summer Program** 

Jennifer Bays, READY Program Supervisor – 6.0 hrs., Roving, effective 6/12/23-6/30/23

## d) Resignations

## Classified

- Kylie Costello, Substitute READY Program Tutor, effective 6/1/23
- Ronnie Leal, Substitute Custodian I, effective 5/5/23
- Vanessa Navarro, Substitute READY Program Tutor and Paraprofessional (TK/K), effective 5/9/23
- Jennika Rodriguez, Substitute READY Program Tutor, effective 5/22/23
- e) Salary/Wage Schedules for 2023-2024
  - Management/Professional Specialist/Confidential Salary Schedule (Interim)
  - Credentialed Teacher Salary Schedule "A" (Interim)
  - Non-Credentialed Teacher and Intern Salary Schedule "B" (Interim)
  - School Nurse Salary Schedule "C" (Interim)
  - Classified Salary Schedule (Interim)
  - Non-Represented Part-time Employee Wage Schedule (Interim)
  - Classified, Substitute/Temporary Wage Schedule (Interim)
- f) Consider approval of Co-Sponsor Partnership Agreement between the Kings County Office of Education GROW Intern Program and the Hanford Elementary School District for the 2023-2024 School Year

## **6. FINANCIAL** (Endo)

- a) Consider adoption of the 2023-2024 Hanford Elementary School District Budget
- b) Consider adoption of Resolution #32-23: Budget Revisions Budget Adoption
- c) Consider adoption of Resolution #33-23: Education Protection Account Spending Determination
- d) Consider adoption of Resolution #34-23: Board Delegation of Powers
- e) Consider approval of food services agreement with the Kings County Office of Education and Hanford Christian School
- f) Consider approval of master grid services agreement with Energy Toolbase

## **ADJOURN MEETING**

## HANFORD ELEMENTARY SCHOOL DISTRICT AGENDA REQUEST FORM

FROM: DATE:	Joy Gabler Jay Strickland June 16, 2023
For:	<ul> <li>☑ Board Meeting</li> <li>☐ Superintendent's Cabinet</li> <li>☐ Information</li> <li>☑ Action</li> </ul>
Date you wis	h to have your item considered: June 28, 2023
ITEM: Admi	nistrative Panel Recommendations
PURPOSE: Case# 23-40	- Hamilton

## HANFORD ELEMENTARY SCHOOL DISTRICT

## AGENDA REQUEST FORM

TO:	Joy C.	Gabler
FROM:	David	Endo
DATE:	06/16/2	2023
FOR:		Board Meeting Superintendent's Cabinet
FOR:		Information Action
Date you wish t	o have y	your item considered: 06/28/2023
ITEM: Consider appro	val of w	arrants.
PURPOSE: The administra 06/09/23 and 06		requesting the approval of the warrants as listed on the registers dated:
FISCAL IMPA See attached.	ACT:	
RECOMMEN	DATIO	NS:

Approve the warrants.

# Warrant Register For Warrants Dated 06/09/2023

Page 1 of 3

6/9/2023 7:14:53AM

Warrant Number	Vendor Number	Vendor Name	Amount
12717864	4566	ALLIED STORAGE CONTAINERS – Services/Repair	\$1,475.76
12717865	6431	AMAZON.COM – Materials/Supplies	\$4,326.34
12717866	5638	AMERICAN SAFETY & HEALTH – Dues	\$30.00
12717867	59	ARAMARK UNIFORM & CAREER – Food Services-Other Services	\$344.37
12717868	6253	AT&T – Telephone Communications	\$137.98
12717869	8078	LUIS AVINA – Reimburse-Mileage	\$189.16
12717870	4119	KRISTINA BALDWIN – Reimburse-Materials/Supplies	\$64.88
12717871	7942	BARNES & NOBLE – CLASSWORK – Books	\$643.50
12717872	1363	BEST BUY – Food Services-Food	\$6.57
12717873	6399	BEYONDTRUST CORPORATION – Other Services	\$4,643.25
12717874	7399	BIMBO BAKERIES USA – Food Services-Food	\$89.70
12717875	3654	JOSEFA BUSTOS-PELAYO – Reimburse-Mileage	\$127.01
12717876	267	CORINA CARRERA – Food Services-Mileage Reimbursement	\$3.53
12717877	1667	CDW GOVERNMENT INC. – Materials/Supplies	\$916.99
12717878	303	CHAFFEE ZOO – Jefferson Study Trips	\$901.00
12717879	7891	CINTAS CORPORATION NO. 2 – Materials/Supplies	\$135.60
12717880	7985	COAST TROPICAL – Food Services-Food	\$6,320.55
12717881	8144	BRENNA COCHRAN – Reimburse-Mileage	\$298.68
12717882	7284	LETICIA COLE – Reimburse-Mileage	\$8.27
12717883	7972	ALMA CONTRERAS – Food Services-Mileage Reimbursement	\$32.42
12717884	4178	COOK'S COMMUNICATION – Materials/Supplies, Services/Repair	\$868.89
12717885	3973	DANIELLE DARPLI – Reimburse-Mileage	\$47.95
12717886	405	DASSEL'S PETROLEUM INC Food Services-Materials/Supplies	\$673.84
12717887	5345	CHRISTINE DAUGHERTY – Food Services-Refund	\$2.75
12717888	416	DEMCO INC Materials/Supplies	\$445.08
12717889	8191	BABETTE DES JARDINS – Reimburse-Mileage	\$467.93
12717890	4815	DIGITECH INTEGRATIONS INC - Services/Repair	\$289.20
12717891	433	DISCOVERY CENTER – Other Services	\$2,171.00
12717892	8032	ADELA ESPERICUETA – Reimburse-Mileage	\$165.06
12717893	8063	FIDELITY SECURITY LIFE INSURANCE CO. – Health/Welfare Benefits	\$11,029.04
12717894	8063	FIDELITY SECURITY LIFE INSURANCE CO. – Health/Welfare Benefits	\$99.02
12717895	3066	FLAG HOUSE – Materials/Supplies	\$860.46
12717896	7803	ANGELICA GARCIA – Reimburse-Materials/Supplies	\$186.55
12717897	8190	LEANNA GARCIA – Reimburse-Mileage	\$89.34
12717898	1393	GAS COMPANY – Utilities	\$571.73
12717899	591	GOLD STAR FOODS – Food Services-Food	\$4,070.46
12717900	6319	DON GONZALES – Refund-Payroll	\$153.32
12717901	4300	LESLIE GRIFFITH – Reimburse-Mileage	\$208.49
12717902	620	GRISWOLD LASALLE COBB DOWD – Other Services	\$159.17
12717903	8137	YSELA GUZMAN – Reimburse-Mileage	\$228.99
12717904	647	HANFORD JT. UNION HIGH SCHOOL – Other Services	\$1,762.49
12717905	632	CITY OF HANFORD – Utilities	\$21,008.30
12717906	5946	THE HARTFORD – Health/Welfare Benefits	\$1,495.42
12717907	2427	HOME DEPOT CREDIT SERVICES – Materials/Supplies	\$880.37
12717908	2188	THE HOME DEPOT PRO – Materials/Supplies	\$249.41
12717909	7412	AUDRA JAURIGUI – Food Services-Mileage Reimbursement	\$17.68
12717910	8062	CITLALI JIMENEZ-GARCIA – Food Services-Mileage Reimbursement	\$10.61
12717911	2062	JOHN'S INCREDIBLE PIZZA – Richmond Field Trip	\$245.24

# Warrant Register For Warrants Dated 06/09/2023

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Warrant Number	Vendor Number	Vendor Name	Amount
12717912	6493	KELLIE JONES – Reimburse-Materials/Supplies	\$26.91
12717913	7457	KG COMMUNICATIONS INC Other Services	\$1,174.45
12717914	3760	KINGS COUNTY AIR – Services/Repair	\$200.00
12717915	796	KINGS COUNTY OFFICE OF ED – Other Services	\$18,227.42
12717916	808	KINGS WASTE & RECYCLING – Utilities	\$2,189.00
12717917	808	KINGS WASTE & RECYCLING – Utilities	\$436.58
12717918	8199	MIRANDA LACI – Reimburse-Mileage	\$366.80
12717919	912	MANGINI ASSOCIATES INC. – JFK HVAC Upgrades	\$13,372.59
12717920	8200	VICTORIA MARTINEZ – Reimburse-Mileage	\$296.78
12717921	8206	CHRISTINA MATTESON – Food Services-Refund	\$30.40
12717922	5312	MCDERMONT VENTURE INC. – Summer Trips	\$7,500.00
12717923	8207	KRYSTAL MCEVOY - Food Services-Refund	\$8.60
12717924	970	MERCED CO. OFFICE OF EDUCATION – Other Services	\$1,500.00
12717925	7732	METLIFE SMALL MARKET – Health/Welfare Benefits	\$4,599.69
12717926	2545	JEANETTA MINOR – Reimburse-Mileage	\$8.38
12717927	2909	MARCELA NICOLE NASH – Reimburse-Mileage	\$72.31
12717928	5793	NORTH STAR PHOTOGRAPHY – Materials/Supplies	\$4,153.03
12717929	8112	VERONICA OCHOA – Reimburse-Mileage	\$418.15
12717930	1058	ODP BUSINESS SOLUTIONS LLC – Materials/Supplies, Warehouse Inv	\$1,653.96
12717931	8057	LEANN PALK – Refund-Payroll	\$13.21
12717932	8113	ZELICIOUS PEREZ – Reimburse-Mileage	\$49.52
12717933	1168	PRODUCERS DAIRY PRODUCTS – Food Services-Food	\$10,940.64
12717934	7288	RANCHO NOTSO GRANDE – Food Services-Food	\$8,323.76
12717935	8114	ADRIANA RAZO – Reimburse-Mileage	\$71.26
12717936	6768	REPTILE RON ANIMAL PRESENTATIONS – Other Services	\$800.00
12717937	8201	SANDRA ROMERO AGUILAR – Reissue Payroll	\$128.66
12717938	1303	SAVE MART SUPERMARKETS – Food Services-Food	\$149.97
12717939	1327	SCHOOL SPECIALTY LLC – Materials/Supplies	\$1,238.64
12717940	7905	LATARSHA SHEARS-EVANS – Reimburse-Mileage	\$129.43
12717941	1367	SISC III – Health/Welfare Benefits	\$649,968.25
12717942	1801	SMART & FINAL STORES (HFD KIT) - Food Services-Food	\$55.96
12717943	3800	SONITROL OF FRESNO – Services/Repair	\$147.00
12717944	1392	SOUTHERN CALIFORNIA EDISON CO. – Utilities	\$20,379.14
12717945	2031	SOUTHWEST SCH & OFFICE SUPPLY - Warehouse Inventory	\$4,450.15
12717946	1403	STANISLAUS FOUNDATION – DENTAL – Health/Welfare Benefits	\$8,360.00
12717947	4381	STAPLES - BUSINESS ADVANTAGE – Materials/Supplies, Warehouse	
12717948	5622	JOANNA STONE – Reimburse-Mileage	\$29.93
12717949	8119	CORP. SUPERIOR SERVICE – Food Services-Services/Repair	\$327.58
12717950	5586	SUPERIOR SOIL SUPPLEMENTS – Materials/Supplies	\$418.28
12717951	1444	SYSCO FOODSERVICES OF MODESTO – Food Services-Food, Materia	ıls \$10,499.91
12717952	8203	MARILYN TAYLOR – Food Services-Reissue Refund	\$66.95
12717953	8192	KRISTI TOSTE – Reimburse-Mileage	\$674.39
12717954	4652	VALLEY OAK MIDDLE SCHOOL – Other Services	\$500.00
12717955	8169	NORMA VARGAS – Reimburse-Mileage	\$481.03
12717956	1554	SONIA VELO – Reimburse-Mileage	\$46.24
12717957	8097	STEVE VILLARREAL – Reimburse-Mileage	\$248.64
12717958	21	VISALIA ADVENTURE PARK – Richmond Field Trip	\$1,040.00
12717959	7966	DANAE WILLIAMS-LOFTIS – Reimburse-Mileage	\$51.88

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# Credit Card Register For Payments Dated 06/09/2023

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<b>Document Number</b>	Vendor Number	Vendor Name	Amount
14036193	3599	4IMPRINT INC – Materials/Supplies	\$4,663.19
14036194	122	BAUDVILLE – Materials/Supplies	\$603.95
14036195	4013	FLINN SCIENTIFIC INC. – Materials/Supplies	\$11,434.16
14036196	7836	FOLLETT CONTENT SOLUTIONS LLC - Books, eBooks, Materials	\$6,944.71
14036197	3336	HOBART CORPORATION - Food Services-Services/Repair	\$531.60
14036198	2463	JONES SCHOOL SUPPLY CO. INC. – Materials/Supplies	\$2,593.43
14036199	806	KINGS COUNTY TROPHY – Materials/Supplies	\$3,679.97
14036200	7679	LEARNING WITHOUT TEARS – Books	\$264.38
14036201	5111	P & R PAPER SUPPLY COMPANY INC – Food Services-Materials/Supplie	es \$4,605.36
14036202	1121	PERMA-BOUND – Books	\$15,069.28
14036203	3849	SCHOLASTIC BOOK CLUBS – Books	\$1,182.98
14036204	1313	SCHOLASTIC TEACHERS STORE – Books	\$696.97
14036205	1466	TERMINIX INTERNATIONAL - Food Services-Other Services	\$40.00
14036206	1637	WOODWIND & BRASSWIND – Materials/Supplies	\$2,324.36

**Total Amount of All Credit Card Payments:** 

\$54,634.34

# Warrant Register For Warrants Dated 06/16/2023

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Warrant Number	Vendor Number	Vendor Name	Amount
12718485	2	A-Z BUS SALES INC – MATERIALS/SUPPLIES	\$5,878.98
12718486	2073	ACCUCUT – MATERIALS/SUPPLIES	\$70.00
12718487	8194	ADVANCED PAINTING – SERVICES/REPAIRS	\$7,380.00
12718488	8180	AIRGAS INC. – MATERIALS/SUPPLIES	\$96.89
12718489	949	AMERICAN INCORPORATED – SERVICES/REPAIRS	\$44,536.68
12718490	5638	AMERICAN SAFETY & HEALTH - MATERIALS/SUPPLIES	\$1,048.63
12718491	2352	AMS.NET – SERVICES/REPAIRS	\$4,479.35
12718492	59	ARAMARK UNIFORM & CAREER – OTHER SERVICES	\$7,190.57
12718493	91	AUTOMATED OFFICE SYSTEMS - MATERIALS/SUPPLIES	\$4,429.43
12718494	1690	BATTERY SYSTEMS - MATERIALS/SUPPLIES	\$493.39
12718495	5036	CALIFORNIA KEYBOARDS – MATERIALS/SUPPLIES	\$58.93
12718496	236	STATE OF CALIFORNIA – OTHER SERVICES	\$369.00
12718497	4178	COOK'S COMMUNICATION – SERVICES/REPAIRS	\$300.00
12718498	4512	DIV. OF STATE ARCHITECT – BUILDINGS & IMPROVEMENTS	\$1,199.91
12718499	5786	DOCUMENT TRACKING SERVICES – OTHER SERVICES	\$1,960.76
12718500	1750	EMPIRE SUPPLY COMPANY INC MATERIALS/SUPPLIES	\$7,228.15
12718501	2155	JAVIER ESPINDOLA – REIMB – MATERIALS/SUPPLIES	\$34.31
12718502	7730	FIGUEROA CONCRETE PARTNERS – SERVICES/REPAIRS	\$24,922.00
12718503	528	FOCUS PACKAGING & SUPPLY CO – WAREHOUSE INVENTORY	\$7,683.39
12718504	3305	GILBERT ELECTRIC COMPANY – MATERIALS/SUPPLIES	\$18,250.00
12718505	5855	HOBBY LOBBY – MATERIALS/SUPPLIES	\$530.69
12718506	2188	THE HOME DEPOT PRO – WAREHOUSE INVENTORY	\$63,058.85
12718507	711	THE HORN SHOP – MATERIALS/SUPPLIES	\$4,669.52
12718508	796	KINGS COUNTY OFFICE OF ED – OTHER SERVICES	\$90,823.85
12718509	986	LAWNMOWER MAN – MATERIALS/SUPLIES	\$364.10
12718510	838	LAWRENCE TRACTOR COMPANY – MAERIALS/SUPPLIES	\$2,003.28
12718511	3719	FLORITA MAGALLON – REIMB – MATERIALS/SUPPLIES	\$189.14
12718512	8100	NAPA AUTO PARTS – MATERIALS/SUPPLIES	\$573.38
12718513	7203	PARADIGM HEALTHCARE SERVICES LLC. – OTHER SERVICES	\$424.86
12718514	8205	RICH SPECIALTY TRAILERS - MATERIALS/SUPPLIES	\$9,527.00
12718515	1285	SAFETY-KLEEN SYSTEMS INC. – OTHER SERVICES	\$168.52
12718516	2013	MICHELLE SCHOFIELD – REIMB – MATERIALS/SUPPLIES	\$128.37
12718517	3131	SHERWIN-WILLIAMS CO – MATERALS/SUPPLIES	\$173.98
12718518	4330	SIERRA SCHOOL EQUIPMENT CO – MATERIALS/SUPPLIES	\$18,913.82
12718519	1356	SILVAS OIL COMPANY INC. – MATERIALS/SUPPLIES	\$1,543.06
12718520	1374	SMART & FINAL STORES (HFD DO) – MATERIALS/SUPPLIES	\$450.39
12718521	3800	SONITROL OF FRESNO – MATERIALS/SUPPLIES	\$293.75
12718522	2031	SOUTHWEST SCH & OFFICE SUPPLY – WAREHOUSE INVENTORY	\$2,850.06
12718523	1403	STANISLAUS FOUNDATION – DENTAL – HEALTH/WELFARE BENEFITS	\$13,752.15
12718524	5798	SWEETWATER - MATERIALS/SUPPLIES	\$1,797.33
12718525	7106	VERBENA NURSERY – MATERIALS/SUPPLIES	\$1,034.40
12718526	1647	VERITIV OPERATING COMPANY – MATERIALS/SUPPLIES	\$4,435.71
12718527	1612	MICHELLE E. WHITE – REIMB – MATERIAL/SUPPLIES	\$28.95
12718528	3863	WILLIAM WILKINSON – REIMB – MATERIALS/SUPPLIES	\$84.10
12718529	8156	ZONAR SYSTEMS INC – MATERIALS/SUPPLIES	\$24,282.92

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# Credit Card Register For Payments Dated 06/16/2023

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<b>Document Number</b>	Vendor Number	Vendor Name	Amount
14036270	176	BSN SPORTS – MATERIALS/SUPPLIES	\$2,640.01
14036271	4795	BULLET IMPRESSIONS – MATERIALS/SUPPLIES	\$408.62
14036272	415	DELRAY TIRE & RETREADING INC. – SERVICES/REPAIRS	\$2,770.51
14036273	509	EWING IRRIGATION PRODUCTS – MATERIALS/SUPPLIES	\$3,105.61
14036274	2463	JONES SCHOOL SUPPLY CO. INC. – MATERIALS/SUPPLIES	\$4,489.69
14036275	1802	MEDALLION SUPPLY – MATERIALS/SUPPLIES	\$772.82
14036276	982	MILLER'S RENTALAND INC. – SERVICES/REPAIRS	\$300.00
14036277	1002	MORGAN & SLATES INC. – MATERIALS/SUPPLIES	\$227.13
14036278	1071	ORIENTAL TRADING CO. INC MATERIALS/SUPPLIES	\$419.64
14036279	1121	PERMA-BOUND - BOOKS	\$688.14

**Total Amount of All Credit Card Payments:** 

\$15,822.17

## Hanford Elementary School District Minutes of the Regular Board Meeting June 14, 2023

Minutes of the Regular Board Meeting of the Hanford Elementary School District Board of Trustees on June 14, 2023, at the District Office Board Room, 714 N. White Street, Hanford, CA.

Call to Order

President Revious called the meeting to order at 5:30 p.m. Trustee Garcia, Garner, Hernandez and Strickland were present.

Present

**HESD Managers** Joy C. Gabler, Superintendent, and the following administrators were present: Kristina Baldwin, David Endo, David Goldsmith, Lucy Gomez, Robert Heugly, Jaime Martinez, Karen McConnell, William Potter, Jill Rubalcava and Jay Strickland.

#### **CLOSED SESSION**

**Closed Session** Trustees adjourned to closed session at 5:30 for the purpose of:

- Student Discipline pursuant to Education Code section 48918
- Personnel pursuant to Government Code 54957

**Open Session** 

Trustees returned to open session at 6:13 p.m.

Case #23-39

Trustee Hernandez moved to accept the Findings of Facts and expel Case #23-39 for the remainder of the 2022-2023 school year and the first semester of the 2023-2024 school year for violation of Education Code 48900 and/or 48915 as determined by the Administrative Panel at hearings held on June 12, 2023. Parents may apply for readmission on or after December 15, 2023. Trustee Garner seconded; motion carried 5-0:

Garcia – Yes Garner - Yes Hernandez – Yes Revious – Yes Strickland – Yes

Case #23-34, 38

Trustee Hernandez moved move to accept the Findings of Facts expel Case #23-34, **#23-37 & #23-** #23-37, and #23-38 for the remainder of the 2022-2023 school year for violation of Education Code 48900 and/or 48915 as determined by the Administrative Panel at hearings held on June 12, 2023. Parents may apply for readmission on or after June 2, 2023. Trustee Strickland seconded; motion carried 5-0:

> Garcia – Yes Garner - Yes Hernandez – Yes Revious – Yes Strickland – Yes

#### Case #23-36

Trustee Hernandez moved move to accept the Findings of Facts expel Case #23-36 for the remainder of the 2022-2023 school year and the first semester of the 2023-2024 school year for violation of Education Code 48900 and/or 48915 as determined by the Administrative Panel at hearings held on June 12, 2023. Parents may apply for readmission on or after June 2, 2023. If readmission is granted, student may return to regular school in probationary status on a Behavior Conditions Plan through December 15, 2023. Trustee Garcia seconded; motion carried 5-0:

Garcia – Yes Garner – Yes Hernandez – Yes Revious – Yes Strickland – Yes

**Case #23-40** No action was taken on Case #23-40.

**Personnel** No action was taken by the Board.

**PUBLIC** At 6:16 p.m. President Revious opened the Public Hearing: Hanford Elementary **HEARING: LCAP** School District Local Control Accountability Plan (LCAP).

Robert Heugly, Director of Program Development, Assessment & Accountability, presented a PowerPoint on the LCAP. He listed the educational partners that were consulted as part of the LCAP development process. He then reviewed the five LCAP goals:

- 1. Students will receive a broad educational program that includes English language arts, mathematics, science, history, visual and performing arts, and physical education.
- 2. All students will make progress toward proficiency on the state adopted standard, and English learners will make progress learning and English language.
- 3. The district will support teachers and staff with professional development, training, and collaboration time.
- 4. Students will learn in a safe, well-maintained school where they are supported, engaged, and connected to their school.
- 5. Communication between schools and home will be regular and meaningful. After reviewing each goal, Robert shared how the District is meeting each goal. The LCAP will be brought back next Board meeting for approval.

President Revious called for questions from the public, there being none the Public Hearing was closed at 6:28 p.m.

PUBLIC HEARING: 2023-2024 HESD Budget At 6:29 p.m. President Revious opened the Public Hearing: 2023-2024 Hanford Elementary School District Budget.

David Endo, Chief Business Official, shared a PowerPoint on the 2023-2024 Budget. He stated enrollment has fallen 407 from 2019-20 and our average daily attendance (ADA) decreased 601 from 2019-20. Due do COVID and the State funding us at

2019-20 ADA for 3 years we haven't seen the decrease. We will be funded at 2022-23 enrollment that is estimated at 5,685. A districtwide P-2 ADA trends graph showed not great enrollment and attendance, with a \$3.7 million LCFF difference. The general fund revenue assumptions showed 5,491 general fund funded ADA, 8.22 % LCFF COLA, and a 3.42% decrease in LCFF funded ADA, that does not look great. We still have COVID money that will carry us through this year, the problem is next year. Hopefully we see an increase in enrollment and attendance for a softer landing. The general fund revenue graph showed we get 78% of our funding from LCFF. The major components of general fund revenues were reviewed, highlighting 3 of them are only one time funding: ESSER III, ESSER III, LLM, and ELO Grant. We have about 59 positions funded with ESSER/ELO funds that expire in September of 2024. The general fund expenditures graph was reviewed showing 78.8% of our general fund budget is salaries. The general fund budget comparison, where funds are budgeted, districtwide P-2 ADA trends multi-year projection graph, and the multiyear projection assumptions were reviewed. The budgeted fund is balanced on justifications, and money we do have. We are required by the State to keep 3%, anything over we must justify. The cafeteria fund is very healthy. Other HESD funds look good. What we can look forward to was reviewed and highlighted that a fiscal cliff is here, Legislative Analyst's Office estimates a State deficit of \$6.2 billion, \$4.5 million in cuts to Art, Music, Discretionary Grant and Learning Recovery Grant, ESSER funding expires in September of 2024, 2023-24 funded ADA projected to decline, over \$9.4 million one-time funding included in budget, and no salary increases are included in this budget. The less money we have the less things we can do. Trustee Strickland stated he doesn't want anyone losing their jobs. David stated we are not there yet. We are okay this year. We have plans but nothing is on paper, there are other things we can do that are not as painful. It's a work in progress.

President Revious called for questions from the public, there being none the Public Hearing was closed at 6:56 p.m.

## PRESENTATION, REPORTS AND COMMUNICATIONS

## **Public** Comments

None

# Comments

**Board and Staff** Joy Gabler, Superintendent, stated the HESD summer program is up and running at Monroe, Lee Richmond, Martin Luther King Jr, and John F. Kennedy Jr High. Jill Rubalcava & Jill's team did an outstanding job in developing our summer program and getting it up and running. Karen McConnell & Jennifer Bays contributed through the development of Extended School Year for our Special Education students and the READY part of the day. The students are having a great time.

Requests to Address the **Board** 

None

## Dates to Remember

President Revious reviewed dates to remember: Holiday-Juneteenth – June 19<sup>th</sup>; Regular Board Meeting – June 28<sup>th</sup>.

## **CONSENT ITEMS**

Trustee Garcia made a motion to take consent items "a" through "d" together. Trustee Strickland seconded; motion carried 5-0:

Garcia – Yes Garner – Yes Hernandez – Yes Revious – Yes Strickland – Yes

Trustee Garcia then made a motion to approve consent items "a" through "d". Trustee Strickland seconded; motion carried 5-0:

Garcia – Yes Garner – Yes Hernandez – Yes Revious – Yes Strickland – Yes

The items approved are as follows:

- a) Warrant listings dated May 19, 2023; May 26, 2023 and June 2, 2023.
- b) Approve minutes of Regular Board Meeting held on May 24, 2023.
- c) Interdistrict transfers as recommended.
- d) Donation of school items for homeless/foster students from Paula Huntley.

#### **INFORMATION ITEMS**

#### PAC

a) Robert Heugly, Director of Program Development, presented for information a report from the District Parent Advisory Committee from the meeting held on May 16, 2023. The superintendent concurs with the recommendations made by the PAC. The PAC recommended the approval of the changes to the School Family Compact and that the Board approve the LCAP.

#### **DELAC**

b) Lucy Gomez, Director of Curriculum, presented for information a report from the District English Learner Advisory Committee from the meeting held on May 18, 2023. The superintendent concurs with the recommendations made by DELAC. The DELAC recommended approval of the School Family Compact, trainings for parents that align with the 'Parent Promises' listed on the School Family Compact and that the Board approve the LCAP.

# CA School Dashboard Local Indicators

c) The California School Dashboard Local Indicators will be tabled for next Board meeting.

#### AR 5144.1

d) Jason Strickland, Director of Child Welfare and Attendance, presented for information the revised Administrative Regulation 5144.1 – Suspension and Expulsion/Due Process.

#### AR 5144.2

e) Jason Strickland, Director of Child Welfare and Attendance, presented for information the revised Administrative Regulation 5144.2 – Suspension and Expulsion/Due Process (Students with Disabilities).

#### **BOARD POLICIES AND ADMINISTRATION**

## Award Bid for Lincoln & Monroe

a) Trustee Garcia made a motion to award bid for the Lincoln Classrooms & Monroe Kitchen Roofing Project. Trustee Hernandez seconded; motion carried 5-0:

Garcia – Yes Garner – Yes Hernandez – Yes Revious – Yes Strickland – Yes

## **HVAC at JFK**

b) Trustee Strickland made a motion to approve the architectural services with Mangini Associates for the HVAC upgrade in the administration and kitchen buildings at JFK. Trustee Garcia seconded; motion carried 5-0:

Garcia – Yes Garner – Yes Hernandez – Yes Revious – Yes Strickland – Yes

#### **HVAC** at JFK

c) Trustee Garcia made a motion to approve the architectural services with Mangini Associates for the HVAC upgrade in the classroom wing at JFK. Trustee Hernandez seconded; motion carried 5-0:

Garcia – Yes Garner – Yes Hernandez – Yes Revious – Yes Strickland – Yes

## Fresno State

d) Trustee Strickland made a motion to approve the consulting services agreement with California State University, Fresno Foundation to provide Parent University Virtual Modules. Trustee Hernandez seconded; motion carried 5-0:

Garcia – Yes Garner – Yes Hernandez – Yes Revious – Yes Strickland – Yes

#### **TCOE**

e) Trustee Garcia made a motion to approve the Memorandum of Understanding with Tulare County Office of Education/Migrant Program Region VIII Model B District. Trustee Hernandez seconded; motion carried 5-0:

Garcia – Yes Garner - Yes Hernandez – Yes Revious - Yes Strickland - Yes

## **HB3 Literacy**

f) Trustee Garcia made a motion to approve the consultant contract for professional development and coaching with HB3 Literacy. Trustee Hernandez seconded; motion carried 5-0:

Garcia – Yes Garner - Yes Hernandez – Yes Revious - Yes Strickland - Yes

## **CSEA's Initial Proposal**

g) Trustee Garcia made a motion to approve the California School Employee Association's (CSEA's) Initial Proposal for a Successor Agreement between HESD and CSEA. Trustee Hernandez seconded; motion carried 5-0:

Garcia – Yes Garner - Yes Hernandez – Yes Revious - Yes Strickland - Yes

# **Proposal**

**District's Initial** h) Trustee Garcia made a motion to approve the District's Initial Proposal for a Successor Agreement between HESD and CSEA. Trustee Hernandez seconded; motion carried 5-0:

> Garcia – Yes Garner - Yes Hernandez – Yes Revious - Yes Strickland - Yes

## SARB Agreement

i) Trustee Strickland made a motion to approve the SARB agreement with KCOE for the 2023-24 school year. Trustee Hernandez seconded; motion carried 5-0:

Garcia – Yes Garner - Yes Hernandez – Yes Revious – Yes Strickland - Yes

#### **PERSONNEL**

Trustee Garcia made a motion to take Personnel items "a" through "e" together. Trustee Hernandez seconded; the motion carried 5-0:

Garcia – Yes Garner – Yes Hernandez – Yes Revious – Yes Strickland – Yes

Trustee Garcia then made a motion to approve Personnel items "a" through "e". Trustee Hernandez seconded; the motion carried 5-0:

Garcia – Yes Garner – Yes Hernandez – Yes Revious – Yes Strickland – Yes

The following items were approved:

## Item "a" – Employment

## Certificated, effective 8/10/2023

- Gage Dominguez, Intern Teacher, Probationary
- Alyssa Hope, Teacher, Probationary

#### Classified

- Ezequiel Arroyo, Custodian II 8.0 hrs., Wilson, effective 5/16/23
- Savina Magana, Special Education Aide 5.0 hrs., Washington, effective 8/15/23
- Marco Rios Rodriguez, Groundskeeper II 8.0 hrs., DSF-Grounds, effective 5/15/23

## Classified Temps/Subs

- Martha Estrada, Substitute READY Program Tutor, effective 5/19/23
- Ileanna Molina, Substitute Food Service Worker I/II, effective 5/18/23
- Erica Tijero, Substitute Yard Supervisor, effective 5/25/23

## Temporary Out of Class Assignment

• Sherman Royal, from Custodian II – 8.0 hrs., District Office, to lead Custodian – 8.0 hrs., Simas, effective 3/28/23-3/31/23

## **Lateral Change of Position**

- Leah Blanco, from Educational Tutor (K-8) 4.5 hrs., Monroe, to Paraprofessional (TK/K) 7.0 hrs., Monroe, effective 8/15/23
- Karla Magana, from Educational Tutor (K-8) 4.5 hrs., Simas, to Paraprofessional (TK/K) – 7.0 hrs., Simas, effective 8/15/23
- Audussie Martinez, from Educational Tutor (K-8) 4.5 hrs., Washington, to Paraprofessional (TK/K) – 7.0 hrs., Washington, effective 8/15/23
- Katie Reid-Eckert, from Special Educational Aide 5.0 hrs., to Paraprofessional (TK/K) 7.0 hrs., King, effective 8/15/23

## Item "b" — Transfers

## Administrative Transfer

 Aureliano Arroyo, from Custodian II – 8.0 hrs., Wilson to Custodian II – 8.0 hrs., Washington, effective 5/16/23  Jessieca Vallin, from Special Circumstances Aide – 5.75 hrs., Wilson to Special Circumstances Aide – 5.75 hrs., Simas, effective 8/15/23

## Voluntary Transfer

 Janice Deloza, from Bilingual Clerk Typist II – 8.0 hrs., Monroe, to Bilingual Clerk Typist II – 8.0 hrs., Roosevelt, effective 8/1/23

## Item "c" — Promotions

## Classified

- Nancy Acosta, from Special Education Aide 5.0 hrs., Jefferson, to Library Media Technician – 8.0 hrs., Jefferson, effective 8/1/23
- Bernice Meraz, from READY Program tutor 4.5 hrs., Roosevelt, to Special Education Aide 5.0 hrs., Hamilton, effective 8/15/23

## Item "d" — Classified Staff Summer Programs

## **Elementary Summer Program**

- Melissa Acosta, Bus Driver hours vary, Transportation, effective 6/12/23-6/30/23
- Abel Aguilar, Bus Driver hours vary, Transportation, effective 6/12/23-6/30/23
- April Allen, READY Program Tutor 5.5 hrs., Richmond, effective 6/8/23-6/30/23
- Danna Bailey, Bus Driver hours vary, Transportation, effective 6/12/23-6/30/23
- Paul Borges, Substitute Bus Driver hours vary, Transportation, effective 6/12/23-6/30/23
- Jessica Bravo, Student Specialist 8.0 hrs., Richmond, effective 6/12/23-6/30/23
- Kristin Brieno, READY Program Tutor 5.5 hrs., Richmond, effective 6/8/23-6/30/23
- Rylyn Burnett, READY Program Tutor 5.5 hrs., Monroe, effective 6/8/23-6/30/23
- Emily Bush, READY Program Tutor 5.5 hrs., Richmond, effective 6/8/23-6/30/23
- Cassandra Bustamante, Bus Driver hours vary, Transportation, effective 6/12/23-6/30/23
- Britney Caetana, READY Program Tutor 5.5 hrs., King, effective 6/8/23-6/30/23
- Monique Cantu, READY Program Tutor 5.5 hrs., King, effective 6/8/23-6/30/23
- Elizabeth Chavez, READY Program Tutor 5.5 hrs., Monroe, effective 6/8/23-6/30/23
- Baylee Chrisman, READY Program Tutor 5.5 hrs., Richmond, effective 6/8/23-6/30/23
- Diego De Alba, READY Program Tutor 5.5 hrs., King, effective 6/8/23-6/30/23
- Melissa Escobar, READY Program Tutor 5.5 hrs., King, effective 6/8/23-6/30/23
- Maria Flores, Bilingual Clerk Typist II 8.0 hrs., Kennedy, effective 6/12/23-6/30/23
- Mayra Garcia, Bus Driver hours vary, Transportation, effective 6/12/23-6/30/23
- Tania Garcia, Bus Driver hours vary, Transportation, effective 6/12/23-6/30/23
- Lilly Goins, READY Program Tutor 5.5 hrs., Richmond, effective 6/8/23-6/30/23

- Julie Gonzales, READY Program Tutor 5.5 hrs., Richmond, effective 6/8/23-6/30/23
- Marissa Gonzales, READY Program Tutor 5.5 hrs., Monroe, effective 6/8/23-6/30/23
- Lizette Gutierrez, Bilingual Clerk Typist II 8.0 hrs., King, effective 6/12/23-6/30/23
- Yara Gutierrez, READY Program Tutor 5.5 hrs., King, effective 6/8/23-6/30/23
- Yvonne Hernandez, READY Program Tutor 5.5 hrs., Monroe, effective 6/8/23-6/30/23
- Giovanni Herrera, READY Program Tutor 5.5 hrs., King, effective 6/8/23-6/30/23
- Sierra Hilyard, READY Program Tutor 5.5 hrs., King, effective 6/8/23-6/30/23
- Alisa Hout, READY Program Tutor 5.5 hrs., Richmond, effective 6/8/23-6/30/23
- Elizabeth Jackson, Licensed Vocational Nurse 8.0 hrs., Kennedy, effective 6/9/23-6/30/23
- Savannah Juarez, READY Program Tutor 5.5 hrs., Richmond, effective 6/8/23-6/21/23
- Jarrod King, Student Specialist 8.0 hrs., King, effective 6/12/23-6/30/23
- Michael Leon, READY Program Tutor 5.5 hrs., King, effective 6/8/23-6/30/23
- Adrianna Luna, READY Program Tutor 5.5 hrs., Richmond, effective 6/8/23-6/30/23
- Alayah Mendoza, READY Program Tutor 5.5 hrs., Richmond, effective 6/8/23-6/30/23
- Hector Mendoza, Substitute Custodian hours vary, DSF-Custodial Service, effective 6/12/23-6/30/23
- Anadalila Mendoza Martinez, READY Program Tutor 5.5 hrs., Monroe, effective 6/8/23-6/30/23
- Alize Moreno, READY Program Tutor 5.5 hrs., Monroe, effective 6/8/23-6/27/23
- Crystal Moreno, READY Program Tutor 5.5 hrs., Monroe, effective 6/8/23-6/30/23
- Marcilina Ocampo, READY Program Tutor 5.5 hrs., Monroe, effective 6/8/23-6/30/23
- Kristi Ochoa, READY Program Tutor 5.5 hrs., Monroe, effective 6/8/23-6/30/23
- Carolina Ortega de Garcia, Bilingual Clerk Typist II 8.0 hrs., Monroe, effective 6/12/23-6/30/23
- Jannette Perez, READY Program Tutor 5.5 hrs., Richmond, effective 6/8/23-6/30/23
- Carlos Perez-Reyna, READY Program Tutor 5.5 hrs., King, effective 6/8/23-6/30/23
- LydiaKeren Ramirez, READY Program Tutor 5.5 hrs., King, effective 6/8/23-6/30/23
- Dana Raulino, Bus Driver hours vary, Transportation, effective 6/8/23-6/30/23
- Stephen Reyes, READY Program Tutor 5.5 hrs., Monroe, effective 6/8/23-6/30/23
- Maria Rodriguez, Bilingual Clerk Typist II 8.0 hrs., Richmond, effective 6/12/23-6/30/23

- Mayra Rodriguez Delgado, Substitute Custodian I hours vary, DSF-Custodial Services, effective 6/12/23-6/30/23
- Andrea Rodriquez, READY Program Tutor 5.5 hrs., Monroe, effective 6/8/23-6/30/23
- Alicia Sanchez, READY Program Tutor 5.5 hrs., King, effective 6/8/23-6/30/23
- Veronica Sanchez, Bus Driver hours vary, Transportation, effective 6/12/23-6/30/23
- Sandra Solorio, Licensed Vocational Nurse 8.0 hrs., Richmond, effective 6/8/23-6/30/23
- Maddison Tomey, READY Program Tutor 5.5 hrs., Richmond, effective 6/8/23-6/30/23
- Natasha Treviño, Bus Driver hours vary, Transportation, effective 6/9/23-6/30/23
- Hanna Valdez, READY Program Tutor 5.5 hrs., King, effective 6/8/23-6/30/23
- Brenn Vallin, READY Program Tutor 5.5 hrs., Richmond, effective 6/22/23-6/30/23
- Rachelle Vasquez, Student Specialist 8.0 hrs., Monroe, effective 6/12/23-6/30/23
- Silvia Villegas-Esteves, READY Program Tutor 5.5 hrs., Monroe, effective 6/8/23-6/30/23
- Daisy Wallace, Licensed Vocational Nurse (Bilingual) 8.0 hrs., Monroe, effective 6/8/23-6/30/23
- Norma Zuniga, Licensed Vocational Nurse (Bilingual) 8.0 hrs., King, effective 6/9/23-6/30/23

## <u>Seamless Summer Meal Program at Kennedy, King, Monroe, Richmond and Food</u> Services

- Carrie Canada, Food Service Worker I 4.0 hrs., King, effective 6/12-6/30/23 and 2.25 hrs., effective 7/3/23-7/28/23
- Corina Carrera, Cook/Baker 5.0 hrs., Food Services, effective 6/12/23-6/21/23
- Veronica Grever, Food Service Worker I 4.0 hrs., Monroe, effective 6/12-6/30/23 and 2.25 hrs., effective 7/3/23-7/28/23
- Ruby Hernandez, Food Service Worker I 4.0 hrs., Kennedy, effective 6/12/23-6/16/23 and 1.75 hr., effective 6/20/23-6/30/23
- Citlali Jimenez Garcia, Food Service Worker I 4.0 hrs., King, effective 6/12-6/30/23 and 2.25 hrs., effective 7/3/23-7/28/23
- Veronica Leach, Food Service Worker I 4.0 hrs., Richmond, effective 6/12-6/30/23 and 2.25 hrs., effective 7/3/23-7/28/23
- Korin Lopez, Food Service Worker I 4.0 hrs., Richmond, effective 6/12-6/30/23 and 2.25 hrs., effective 7/3/23-7/28/23
- Norma Navarrete Navarro, Food Service Worker I 4.0 hrs., Monroe, effective 6/12-6/30/23 and 2.25 hrs., effective 7/3/23-7/28/23
- Wendy Santimore, Cook/Baker 5.0 hrs., Food Services, effective 6/22/23-6/30/23
- Rosa Temores, Food Service Worker I 1.75 hrs., Kennedy, effective 6/20/23-6/30/23

#### Extended School Year Program

- Tia Cooper, Special Circumstances Aide 5.0 hrs., Monroe, effective 6/12/23-6/30/23
- Andrice Dean, Special Education Aide 5.0 hrs., King, effective 6/9/23-6/30/23

- Kimberly Milbrodt, Special Education Aide 5.0 hrs., Monroe, effective 6/8/23-6/30/23
- Diana Romero, Special Education Aide 5.0 hrs., King, effective 6/8/23-6/30/23
- Jessieca Vallin, Special Education Aide 5.0 hrs., Richmond, effective 6/12/23-6/30/23
- Alison Vidal, Special Education Aide 5.0 hrs., Monroe, effective 6/8/23-6/30/23

## Item "e" – Resignations

## Classified

- Dominic Gomes, Substitute Custodian I, effective 1/20/23
- Anahi Linan, Substitute Yard Supervisor, effective 6/2/23
- Diego Lopez, Substitute Custodian I, effective 3/13/23
- Savina Magana, Yard Supervisor 3.5 hrs., King, effective 6/2/23
- Brayden Milam, READY Program Tutor 4.5 hrs., effective 6/2/23
- Sydra Montes, Substitute READY Program Tutor, effective 2/7/23
- Sandra Romero Aguilar, Substitute READY Program Tutor, effective 5/25/23

## Certificated

• Amy L. Neumann, Teacher, Hamilton, effective 6/2/23

## **FINANCIAL**

School Services a) Trustee Strickland made a motion to approve the contract with School	Services
of California for the 2023-2024 fiscal year. Trustee Garcia seconded; n carried 5-0:	notion

Garcia – Yes Garner – Yes Hernandez – Yes Revious – Yes Strickland – Yes

## **Adjournment**

There being no further business, President Revious adjourned the meeting at 7:09 p.m.

Respectfully submitted,

Joy C. Gabler, Secretary to the Board of Trustees

Approved:			
	Timothy Revious, President	Lupe Hernandez, Clerk	

## HANFORD ELEMENTARY SCHOOL DISTRICT

## AGENDA REQUEST FORM

TO:	Joy C.	Gabler
FROM:	Javier Espindola	
DATE:	June 6	, 2023
FOR:		Board Meeting Superintendent's Cabinet
FOR:		Information Action

Date you wish to have your item considered: June 28, 2023

ITEM: Donation of \$4,866.47 from Jefferson Parent Teacher Club to Jefferson Academy.

**PURPOSE:** To be used to cover yearbook printing costs.

**FISCAL IMPACT:** Increase of \$4,866.47 to Jefferson Budget as follows:

0100-1100-0-1110-1000-571030-021-0000 \$4,866.47

**RECOMMENDATIONS:** Accept Donation

## HANFORD ELEMENTARY SCHOOL DISTRICT

## AGENDA REQUEST FORM

TO:	Board of Trustees
FROM:	Joy Gabler
DATE:	06/15/23
FOR:	<ul><li>☑ Board Meeting</li><li>☑ Superintendent's Cabinet</li></ul>
FOR:	<ul><li>☑ Information</li><li>☐ Action</li></ul>
Date you wish t	o have your item considered: 06/28/23
ITEM:	School Boundary Adjustments
<b>PURPOSE:</b>	Our HESD elementary schools vary in size:
	<ul> <li>Hamilton 445</li> </ul>
	Richmond 486
	Lincoln 368
	■ MLK 647
	■ Monroe 635
	Roosevelt 477
	■ Simas 498
	• Washington 478  Over the course of the 2023-2024 academic year, consider working through the process of adjusting the school boundaries to even out school sizes for the 2024-2025 academic year.
	The district would look to work with two consultants – SchoolWorks and Odell Planning & Research to guide the work of adjusting the school boundaries.

FISCAL IMPACT: To be determined.

**RECOMMENDATIONS:** 

## HANFORD ELEMENTARY SCHOOL DISTRICT

## AGENDA REQUEST FORM

10.	Joy Gablei
FROM: DATE:	Robert Heugly June 2, 2023
For:	<ul><li>☑ Board Meeting</li><li>☑ Superintendent's Cabinet</li></ul>
For:	<ul><li>☐ Information</li><li>☐ Action</li></ul>

In. Cables

TO.

Date you wish to have your item considered: June 28, 2023

ITEM: Consider for information the California School Dashboard Local Indicators

**PURPOSE:** The State Board of Education (SBE) approved standards for the local indicators that support local educational agencies (LEAs) in measuring and reporting their progress within the appropriate priority area. For each local indicator, the performance standards are as follows:

- 1. Annually measure its progress in meeting the requirements of the specific LCFF priority; and
- 2. Report the results as part of a non-consent item at a regularly scheduled public meeting of the local governing board/body in conjunction with the adoption of the LCAP; and
- 3. Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

An LEA uses the SBE-adopted self-reflection tools to report its progress through the Dashboard. The collection and reflection on locally available information relevant to progress regarding local priority areas will support LEAs in completing the self-reflection tools, reporting in the Dashboard, and in local planning and improvement efforts.

The Local Indicator can be view on the following link:

https://resources.finalsite.net/images/v1685730145/hesdk12caus/ve6veeltspbhbyx3pmsc/HES DLocalIndicatorSelf-ReflectionJune2023.pdf

## **Fiscal Impact:**

The Local Indicators are a requirement of LCFF funding.

**RECOMMENDATION:** Consider for Information the California School Dashboard Local Indicators.



# **Local Performance Indicator Self-Reflection**

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
Hanford Elementary School District	Robert Heugly Director of Program Development, Assessment, and Accountability	rheugly@hanfordesd.org 5595853600

# Introduction

The State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area. The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at a regularly scheduled public meeting of the local governing board/body in conjunction with the adoption of the Local Control and Accountability Plan (LCAP).
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

# **Performance Standards**

The performance standards for the local performance indicators are:

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

The LEA annually measures its progress in meeting the Williams settlement requirements at 100% at all of its school sites, as applicable, and promptly addresses any complaints or other deficiencies identified throughout the academic year, as applicable; the LEA then reports the results to its local governing board at a regularly scheduled meeting and to reports to educational partners and the public through the Dashboard.

# Implementation of State Academic Standards (LCFF Priority 2)

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

## Parent and Family Engagement (LCFF Priority 3)

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

## School Climate (LCFF Priority 6)

The LEA administers a local climate survey at least every other year that provides a valid measure of perceptions of school safety and connectedness, such as the California Healthy Kids Survey, to students in at least one grade within the grade span(s) that the LEA serves (e.g., K-5, 6-8, 9-12), and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to educational partners and the public through the Dashboard.

## Access to a Broad Course of Study (LCFF Priority 7)

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

# Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)

The county office of education (COE) annually measures its progress in coordinating instruction as required by California EC Section 48926; the COE then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

# Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

# **Self-Reflection Tools**

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

# Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of misassignments of teachers of ELs, total teacher misassignments, and vacant teacher positions
- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies)

Teachers	Number	Percent
Misassignments of Teachers of English Learners	1	0.4%
Total Teacher Misassignments	0	0
Vacant Teacher Positions	0	0

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The "Good Repair" Standard (Including Deficiencies and Extreme Deficiencies)	0

# Implementation of State Academic Standards (LCFF Priority 2)

LEAs may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, LEAs may complete the optional reflection tool (Option 2).

## **OPTION 1: Narrative Summary (Limited to 3,000 characters)**

In the narrative box provided on the Dashboard, identify the locally selected measures or tools that the LEA is using to track its progress in implementing the state academic standards adopted by the state board and briefly describe why the LEA chose the selected measures or tools.

Additionally, summarize the LEA's progress in implementing the academic standards adopted by the SBE, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts (ELA) Common Core State Standards for ELA
- English Language Development (ELD) (Aligned to Common Core State Standards for ELA)
- Mathematics Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

#### **OPTION 2: Reflection Tool**

## Recently Adopted Academic Standards and/or Curriculum Frameworks

1. Rate the LEA's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

Rating Scale (lowest to highest) -

- 1 Exploration and Research Phase
- 2 Beginning Development
- 3 Initial Implementation
- 4 Full Implementation
- 5 Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)				4	
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards			3		
History-Social Science			3		

2. Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

Rating Scale (lowest to highest) -

- 1 Exploration and Research Phase
- 2 Beginning Development
- 3 Initial Implementation
- 4 Full Implementation
- 5 Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)					5

Academic Standards	1	2	3	<b>4</b> 30	5
Mathematics – Common Core State Standards for Mathematics					5
Next Generation Science Standards					5
History-Social Science					5

Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where
they can improve in delivering instruction aligned to the recently adopted academic standards and/or
curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher
pairing).

Rating Scale (lowest to highest) -

- 1 Exploration and Research Phase
- 2 Beginning Development
- 3 Initial Implementation
- 4 Full Implementation
- 5 Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)				4	
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards				4	
History-Social Science				4	

## **Other Adopted Academic Standards**

4. Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.

Rating Scale (lowest to highest) -

- 1 Exploration and Research Phase
- 2 Beginning Development
- 3 Initial Implementation
- 4 Full Implementation
- 5 Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Career Technical Education	1				
Health Education Content Standards			3		
Physical Education Model Content Standards					5
Visual and Performing Arts				4	
World Language		2			

5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Rating Scale (lowest to highest) -

- 1 Exploration and Research Phase
- 2 Beginning Development
- 3 Initial Implementation
- 4 Full Implementation
- 5 Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole					5
Identifying the professional learning needs of individual teachers					5
Providing support for teachers on the standards they have not yet mastered					5

## **Optional Narrative (Limited to 1,500 characters)**

6. Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.

## Parental Involvement and Family Engagement (LCFF Priority 3)

## Introduction

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

Consistent with the California Department of Education's (CDE's) Family Engagement Toolkit: 1

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge
  and skills to work together, and schools must purposefully integrate family and community engagement with
  goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

## Instructions

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

- 1. Building Relationships between School Staff and Families
- 2. Building Partnerships for Student Outcomes
- 3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

- 1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
- Engage educational partners in determining what data and information will be considered to complete the selfreflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
- 3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):
  - 1 Exploration and Research
  - 2 Beginning Development
  - 3 Initial Implementation
  - 4 Full Implementation
  - 5 Full Implementation and Sustainability
- 4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.
- 5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

## **Sections of the Self-Reflection Tool**

## Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -

- 1 Exploration and Research Phase
- 2 Beginning Development
- 3 Initial Implementation
- 4 Full Implementation
- 5 Full Implementation and Sustainability

	Building Relationships	1	2	3	4	5
1.	Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.				4	
2.	Rate the LEA's progress in creating welcoming environments for all families in the community.					5
3.	Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.				4	

	Building Relationships	1	2	3	<b>4</b> 33	5
4	Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.					5

## **Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)**

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

The district continues to expand upon its success in building relationships between school staff and families. The district's 2022-2023 annual LCAP Parent Survey indicates that parents are satisfied with the communication and support they receive from their child's school.

98% of parents agree/strongly agree with the statement: My child is receiving satisfactory instruction in Language Arts and Math.

98% of parents agree/strongly agree with the statement: My child receives adequate support so he/she can make satisfactory progress toward the Standards in Language Arts and/or Math.

92% of parents agree/strongly agree with the statement: I have been given suggestions/ideas to use at home to help my child meet grade level standards in English Language Arts and Math.

96% of parents agree/strongly agree with the statement: There are adequate opportunities for me to become informed about the school's programs.

98% of parents agree/strongly agree with the statement: When I have questions about my child's class work, I can ask for clarification and assistance from my child's school.

The district, school administration, and individual teachers make extensive use of the district's online communication tools including Parent Square, Zoom, and Teams to communicate with families. The district upgraded it's online parent communication tools to Parent Square in 2022-2023.

The district plans to expand parent education/training opportunities in 2023-2024.

The District's (and school site) websites provide information about school operations, our instructional programs, and opportunities for involvement and participation in decision-making.

The district maintains a Facebook feed as another layer of communication.

The district surveys parents for feedback and input.

- 2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.
- 1. In 2023-2024, the district will continue to implement the new (2nd year) parent/family communication tool Parent Square. The district will continue provide families and staff information and training in the use of this application.
- 2. The district's Parent Advisory Committee and District English Learner Advisory Committee enthusiastically support the parent support and training programs that are currently being offered. The district will work to expand these programs in 2023-2024.
- Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

Expansion of the district's parent education and training programs will include classes that specifically address the needs of underrepresented families including English Learners, Long-Term English Learners (LTELS), and the families of other subgroups of students.

## **Section 2: Building Partnerships for Student Outcomes**

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -

- 1 Exploration and Research Phase
- 2 Beginning Development
- 3 Initial Implementation
- 4 Full Implementation
- 5 Full Implementation and Sustainability

	Building Partnerships	1	2	3	4	5
5.	Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.			3		
6.	Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.				4	
7.	Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.					5
8.	Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.				4	

## Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.

The district continues to work on developing partnerships with families to build partnerships for student outcomes. The HESD Parent Survey indicates that:

97% of parents strongly agree or agree with the statement, "The Report to Parents helps me to understand what my child is expected to achieve in ELA and math."

92% of parents strongly agree or agree with the statement, "I have been given suggestions/ideas to use at home to help my child meet grade level standards in ELA and math."

98% of parents strongly agree or agree with the statement, "When I have questions about my child's classwork, I can ask for clarification and assistance from my child's school."

Parent/teacher conferences were attended at a rate of 99.8%.

The district's parent committees (PAC and DELAC) both recommend the expansion of the popular parent training/education opportunities including, Kinder Counts, First and Forward, Digital Literacy Project (partnership with CSU Fresno). There are versions of these popular parent education programs that are focused on the families of English learners and focused on all students. The committees also recommend expanding parent training opportunities to include those that are targeted to families of Long-Term English Learners and other lower achieving subgroups.

The district plans to expand these programs and offer additional opportunities targeted to the families of subgroups.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.

The district's parent committees (PAC and DELAC) both recommend the expansion of the popular parent training/education opportunities including, Kinder Counts, First and Forward, Digital Literacy Project (partnership with CSU Fresno). There are versions of these popular parent education programs that are focused on the families of English learners and focused on all students. The committees also recommend expanding parent training opportunities to include those that are targeted to families of Long-Term English Learners and other lower achieving subgroups.

The district's focus on Building Partnerships for Student Outcomes will look to expand the training and education offerings for parents. The expansion of parent education/training opportunities will necessitate additional outreach, staff, facilities, and materials. The district's planning will include provisions for these resources.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

The district's parent committees (PAC and DELAC) both recommend the expansion of the popular parent training/education opportunities including, Kinder Counts, First and Forward, Digital Literacy Project (partnership with CSU Fresno). There are versions of these popular parent education programs that are focused on the families of English learners and focused on all students. The committees also recommend expanding parent training opportunities to include those that are targeted to families of Long-Term English Learners and other lower achieving subgroups.

The district plans to expand the offering of parent education and training opportunities to underrepresented families that include families of underachieving student subgroups. These include families of English learners, Long-Term English Learners, African American, homeless and foster youth.

## **Section 3: Seeking Input for Decision-Making**

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -

- 1 Exploration and Research Phase
- 2 Beginning Development
- 3 Initial Implementation
- 4 Full Implementation
- 5 Full Implementation and Sustainability

	Seeking Input	1	2	3	4	5
9.	Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.				4	
10	Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.				4	

Seeking Input	1	2	3	<b>4</b> 36	5
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.				4	
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.				4	

## Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.

The district maintains a Parent Advisory Committee (PAC) that meets regularly throughout the year, providing input into the districts' programs and services for students. Although the primary purpose of the Parent Advisory Committee is to provide input into the development of the district's Local Control Accountability Plan (LCAP), the recommendations made by the PAC go beyond the LCAP, supporting the needs of students across the district, regardless of specific plans or funding sources (although these funds were specifically discussed at these meetings). The PAC is a well informed group of parents who have received substantial training and support and have participated in analysis of the district's student achievement data, school climate data, and data showing students' social and emotional needs. Members of the PAC understand the opportunity gaps that were exacerbated by the COVID-19 pandemic. Members of the PAC are well-informed on the district's programs and services for students, also going beyond programs and services in the LCAP, and are active participants in the district's comprehensive strategic planning.

The District English Learner Advisory Committee (DELAC) is comprised of a majority of parents of students who are English learners. The DELAC meets regularly throughout the school year. Although the primary purpose of the DELAC is to provide input into the development of the district's federal Title I and Title III programs and services for English learners, the recommendations made by the DELAC go beyond these funding sources and plans, supporting the unique needs of students who are English learners across the district, regardless of specific plans or funding sources (although these funds were specifically discussed at these meetings). The the DELAC is a well informed group of parents who have received substantial training and support and have participated in analysis of the district's student achievement data, school climate data, and data showing students' social and emotional needs as they relate to students who are English learners. Members of the DELAC understand the opportunity gaps that were exacerbated by the COVID-19 pandemic. Members of the DELAC are well-informed on the district's programs and services for all students, with an emphasis on students who are English learners, and are active participants in the district's comprehensive strategic planning.

99% of parents agree/strongly agree with the statement: I receive adequate information regarding parent meeting/activities such as School Site Council, English Learner Advisory Committee, parent Workshops, Back to School Night, and Parent Education Presentations, on the HESD LCAP Parent Survey.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

The district will continue to support committee members' understanding of the district's achievement, school climate and other metrics along with their the knowledge of the district's programs and services for students with the goal of leading them toward providing thoughtful, informed input and recommendations.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

### **School Climate (LCFF Priority 6)**

LEAs will provide a narrative summary of the local administration and analysis of a local climate survey that captures a valid measure of student perceptions of school safety and connectedness in at least one grade within the grade span (e.g., K–5, 6–8, 9–12) in a text box provided in the California School Dashboard (response limited to 3,000 characters). LEAs will have an opportunity to include differences among student groups, and for surveys that provide an overall score, such as the California Healthy Kids Survey, report the overall score for all students and student groups. This summary may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

- DATA: Reflect on the key learnings from the survey results and share what the LEA learned.
- 2. **MEANING:** What do the disaggregated results (if applicable) of the survey and other data collection methods reveal about schools in the LEA, such as areas of strength or growth, challenges, and barriers?
- 3. **USE:** What revisions, decisions, or actions has, or will, the LEA implement in response to the results for continuous improvement purposes? Why? If you have already implemented actions, did you see the results you were seeking?
- 1. DATA: Reflect on the key learnings from the survey results and share what the LEA learned. Students overwhelmingly support the district's efforts to deliver a broad educational program:

I think it is important to have physical education activities at my school. (91.31% of students Agree/Strongly

- Agree)
- I think it is important to have music at my school. (77.27% Agree/Strongly Agree)
- Participating in music enriches my experience at school. (80.83% Agree/Strongly Agree)
- Participating in Art motivates me to come to school ever day. (59.83% Agree/Strongly Agree)

Students feel safe at school and connected to their school:

- I feel safe at school. (74.06% Agree/Strongly Agree)
- There is an adult I can talk to if I have a problem at school. (78.89% Agree/Strongly Agree)
- I plan to go to college. (87.67% Agree/Strongly Agree)

Students have some concerns about bullying, but feel that adults at the school are able to prevent most bullying.

- There is a lot of bullying at my school (49.03% Agree/Strongly Agree)
- Teachers, principals, learning directors, student specialists, counselors or other adults are able to prevent bullying at my school. (65.42% Agree/Strongly Agree)
- 2. MEANING: What do the disaggregated results (if applicable) of the survey and other data collection methods reveal about schools in the LEA, such as areas of strength or growth, challenges, and barriers?

Students in grades 5 through 8, from all of the district's schools, participated in the survey. There were 1,914 responses. The survey was conducted online. Results are not disaggregated by subgroup.

The data shows that students overwhelmingly support the district's efforts to deliver a broad educational program and that students feel safe at school and connected to their school. Although students have some concerns about bullying, they feel supported by adults in the school and that adults at the school are able to prevent most bullying.

3. USE: What revisions, decisions, or actions has, or will, the LEA implement in response to the results for continuous improvement purposes? Why? If you have already implemented actions, did you see the results you were seeking?

The district will continue to deliver a broad educational program to its students. The district's educational partners have provided a mandate that says a good education is focused on reading and math, but is also well-rounded. providing science, history, art, music, and physical education.

The district will continue its efforts to ensure that students learn in a safe, well maintained school where they are supported, engaged, and connected to their school. The district will continue to provide health and social/emotional support to students with health professionals, counselors, student specialists, learning directors and vice principals, a social worker, and other personnel and non-personnel support.

### Access to a Broad Course of Study (LCFF Priority 7)

LEAs provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

- 1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)
- 2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)
- 3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)
- 4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)
- 1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)

The following metrics are used to track a broad course of study:

- The number of minutes of physical education instruction
- The number of elementary students who receive art instruction
- The number of junior high students who select art as an elective
- The number of 5th and 6th graders who choose to participate in elementary band
- The number of junior high students who choose band as an elective
- The number of classes participating in academic study trips
- Results from the HESD parent survey and student survey indicating parent and student satisfaction with the district's art, music, physical education and academic study trip programs
- 2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)

One of the greatest successes of the HESD LCAP has been the district's efforts to provide students with a broad educational program. A continuing mandate, reiterated by every educational partner group in advisory committees,

through surveys, and in student focus groups has been that a good education is focused on reading and nath, but is also well-rounded, providing science, history, art, music, and physical education. Moreover, a well-rounded education includes opportunities to travel to museums and scientific exhibits, to participate in concerts and sporting events, and to have access to modern technology.

- Junior high and elementary school students received the required number of PE minutes.
- All students in the elementary grades received art instruction. In the junior high schools, 227 students chose art as an elective.
- 463 students in 5th and 6th grade participated in band. 248 junior high students chose band as an elective.
- All students in 4th grade at Richmond, Roosevelt, Lincoln, and King schools received music instruction (The schools with the highest #s of low income students).
- All elementary and junior high students participated in an academic study trip.
- Students and parents overwhelmingly express support and high levels of satisfaction for the districts' art, music, physical education programs as well as with academic study trips on district surveys.
- 3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)

  All students will participate in the district's programs and services that provide a broad instructional program.

  The district's LCAP is designed to reduce/eliminate barriers to a broad educational program. The district's LCAP provides for supplies and materials for art, music, physical education, after school sporting events, and academic study trips. No fees are collected for participation or supplies for any district activity. Students who are unable to obtain musical instruments have them provided by the district.

Nevertheless, some barriers to a broad instructional program include:

- Three art teachers provide art instruction to all elementary students and to junior high students who choose art as an elective. This may limit the quantity of art instruction elementary students receive.
- A lack of museums, zoos, state and national parks in close proximity to the schools in the district mean that
  travel to major cities such as Los Angeles or San Francisco is often necessary. Long travel times can place
  strain on students, especially younger children, and school staff.
- While all students received English language arts, mathematics, science, history, visual and performing
  arts, and physical education, scheduling these activities so that students have choices, all instructional
  minutes requirements are met, and that there are no conflicts continues to be a challenge.
- 4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

With the 2023-2024 school year, district will continue it's programs and services that provide students with a broad educational program, including concerts, sporting events, academic study trips, and art exhibits will resume. The district will look to expand it's arts and band programs with additional staff.

### Coordination of Services for Expelled Students – COE Only (LCFF Priority 9)

Assess the degree of implementation of the progress in coordinating instruction for expelled students in your county.

Rating Scale (lowest to highest) -

- 1 Exploration and Research Phase
- 2 Beginning Development
- 3 Initial Implementation
- 4 Full Implementation
- 5 Full Implementation and Sustainability

	Coordinating Instruction	1	2	3	4	5
1.	Assessing status of triennial plan for providing educational services to all expelled students in the county, including:	[No response required]				

Coordinating Instruction	1	2	3	4	40 <b>5</b>
Review of required outcome data.					
<ul> <li>b. Identifying existing educational alternatives for expelled pupils, gaps in educational services to expelled pupils, and strategies for filling those service gaps.</li> </ul>					
c. Identifying alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils.					
Coordinating on development and implementation of triennial plan with all LEAs within the county.					
3. Establishing ongoing collaboration and policy development for transparent referral process for LEAs within the county to the county office of education or other program options, including dissemination to all LEAs within the county a menu of available continuum of services for expelled students.					
Developing memorandum of understanding regarding the coordination of partial credit policies between district of residence and county office of education.					

### Coordination of Services for Foster Youth - COE Only (LCFF Priority 10)

Assess the degree of implementation of coordinated service program components for foster youth in your county.

Rating Scale (lowest to highest) -

- 1 Exploration and Research Phase
- 2 Beginning Development
- 3 Initial Implementation
- 4 Full Implementation
- 5 Full Implementation and Sustainability

	Coordinating Services	1	2	3	4	41 5
1.	Establishing ongoing collaboration and supporting policy development, including establishing formalized information sharing agreements with child welfare, probation, Local Education Agency (LEAs), the courts, and other organizations to support determining the proper educational placement of foster youth (e.g., school of origin versus current residence, comprehensive versus alternative school, and regular versus special education).					
2.	Building capacity with LEA, probation, child welfare, and other organizations for purposes of implementing school-based support infrastructure for foster youth intended to improve educational outcomes (e.g., provide regular professional development with the Foster Youth Liaisons to facilitate adequate transportation services for foster youth).					
3.	Providing information and assistance to LEAs regarding the educational needs of foster youth in order to improve educational outcomes.					
4.	Providing direct educational services for foster youth in LEA or county-operated programs provided the school district has certified that specified services cannot be provided or funded using other sources, including, but not limited to, Local Control Funding Formula, federal, state or local funding.					
5.	Establishing ongoing collaboration and supporting development of policies and procedures that facilitate expeditious transfer of records, transcripts, and other relevant educational information.					
6.	Facilitating the coordination of post- secondary opportunities for youth by engaging with systems partners, including, but not limited to, child welfare transition planning and independent living services, community colleges or universities, career technical education, and workforce development providers.					

Coordinating Services	1	2	3	4	42 <b>5</b>
7. Developing strategies to prioritize the needs of foster youth in the community, using community-wide assessments that consider age group, geographical area, and identification of highest needs students based on academic needs and placement type.					
8. Engaging in the process of reviewing plan deliverables and of collecting and analyzing LEA and COE level outcome data for purposes of evaluating effectiveness of support services for foster youth and whether the investment in services contributes to improved educational outcomes for foster youth.					

### HANFORD ELEMENTARY SCHOOL DISTRICT

### **AGENDA REQUEST FORM**

TO:	Joy C.	Gabler
FROM:	David	Endo
DATE:	06/19/2	2023
FOR:		Board Meeting Superintendent's Cabinet
FOR:		Information Action

Date you wish to have your item considered: 06/28/2023

### ITEM:

Receive for information monthly financial reports for the period of 07/01/2022-05/31/2023.

### **PURPOSE:**

Attached are financial summaries for all of the District funds for the period of 07/01/2022-05/31/2023.

### **FISCAL IMPACT:**

The financial reports are informational only.

### **RECOMMENDATIONS:**

Receive the monthly financial reports.

### **Fiscal Position Report**

May 2023

6/9/2023 4:06:42PM

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Fund: 0100 General Fund

Requested by dendo

				Revised	% of	
		May Amount	YTD Amount	Budget	Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$26,676,557.84	\$26,676,557.84		
REVENUES						
1) LCFF Sources	8010-8099	\$5,118,756.73	\$65,740,300.14	\$73,738,984.00	89.15	10.85
2) Federal Revenues	8100-8299	\$744,391.00	\$8,909,399.76	\$12,741,212.96	69.93	30.07
3) Other State Revenues	8300-8599	\$1,611,444.50	\$23,419,220.27	\$29,603,833.22	79.11	20.89
4) Other Local Revenues	8600-8799	\$793,647.33	\$3,329,310.08	\$5,242,029.51	63.51	36.49
5) Total, Revenues		\$8,268,239.56	\$101,398,230.25	\$121,326,059.69	83.57	16.43
EXPENDITURES						
1) Certificated Salaries	1000-1999	\$3,260,451.72	\$32,733,617.69	\$36,612,862.91	89.40	10.60
2) Classified Salaries	2000-2999	\$1,247,046.30	\$13,185,752.77	\$14,946,362.29	88.22	11.78
3) Employee Benefits	3000-3999	\$1,926,384.59	\$19,043,322.12	\$25,327,851.57	75.19	24.81
4) Books and Supplies	4000-4999	\$364,547.86	\$2,515,310.25	\$5,121,203.77	49.12	50.88
5) Services, Oth Oper Exp	5000-5999	\$711,816.77	\$5,441,761.08	\$6,648,610.37	81.85	18.15
6) Capital Outlay	6000-6999	\$375,101.02	\$1,239,562.09	\$6,249,511.14	19.83	80.17
7) Other Outgo(excl. 7300`s)	7100-7499	\$128,637.64	\$879,557.92	\$1,932,162.03	45.52	54.48
8) Direct/Indirect Support	7300-7399	(\$102,000.00)	(\$102,000.00)	(\$65,000.00)	156.92	(56.92)
9) Total Expenditures		\$7,911,985.90	\$74,936,883.92	\$96,773,564.08	77.44	22.56
OTHER FINANCING SOURCES/USES  1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$1,698.73	\$1,698.73	100.00	0.00
B) Transfers Out	7610-7629	\$0.00	\$4,273,524.00	\$4.273.524.00	100.00	0.00
2) Other Sources/Uses		ψ0.00	ψ 1,273,32 1.00	ψτ,273,324.00	100.00	0.00
A) Sources	8930-8979	\$0.00	\$0.00	\$0.00	0.00	100.00
3) Contributions	8980-8999	\$0.00	\$0.00	\$0.00	0.00	100.00
4) Total, Other Financing Sour	ces/Uses	\$0.00	(\$4,271,825.27)	(\$4,271,825.27)	100.00	0.00
NET INCREASE (DECREASE) IN FUND	BALANCE	\$356,253.66	\$22,189,521.06	\$20,280,670.34		
ENDING FUND BALANCE			\$48,866,078.90	\$46,957,228.18		

Requested by dendo

### **Fiscal Position Report**

May 2023

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Fund: 0800 Student Activity Special Revenue Fund

		May Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$32,993.24	\$32,993.24		
REVENUES						
4) Other Local Revenues	8600-8799	\$0.00	\$0.00	\$0.00	0.00	100.00
5) Total, Revenues		\$0.00	\$0.00	\$0.00	0.00	100.00
EXPENDITURES						
4) Books and Supplies	4000-4999	\$0.00	\$0.00	\$0.00	0.00	100.00
5) Services, Oth Oper Exp	5000-5999	\$0.00	\$0.00	\$0.00	0.00	100.00
9) Total Expenditures		\$0.00	\$0.00	\$0.00	0.00	100.00
NET INCREASE (DECREASE) IN FUN	ND BALANCE	\$0.00	\$0.00	\$0.00		
ENDING FUND BALANCE			\$32,993.24	\$32,993.24		

### **Fiscal Position Report**

May 2023

6/9/2023 4:06:42PM

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Fund: 0900 Charter Schools Fund

Requested by dendo

		May Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$1.73	\$1.73		
REVENUES						
3) Other State Revenues	8300-8599	\$0.00	\$1,697.00	\$1,697.00	100.00	0.00
4) Other Local Revenues	8600-8799	\$0.00	\$0.00	\$0.00	0.00	100.00
5) Total, Revenues		\$0.00	\$1,697.00	\$1,697.00	100.00	0.00
OTHER FINANCING SOURCES/USES  1) Transfers	3					
B) Transfers Out	7610-7629	\$0.00	\$1,698.73	\$1,698.73	100.00	0.00
4) Total, Other Financing So	ources/Uses	\$0.00	(\$1,698.73)	(\$1,698.73)	100.00	0.00
NET INCREASE (DECREASE) IN FU	UND BALANCE	\$0.00	(\$1.73)	(\$1.73)		
ENDING FUND BALANCE			\$0.00	\$0.00		

### **Fiscal Position Report**

May 2023

6/9/2023 4:06:42PM

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Fund: 1300 Cafeteria Fund

Requested by dendo

		May Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE Net Beginning Balance	9791-9795		\$2,364,190.61	\$2,364,190.61		
REVENUES						
2) Federal Revenues	8100-8299	\$0.00	\$2,248,781.44	\$3,499,598.00	64.26	35.74
3) Other State Revenues	8300-8599	\$0.00	\$653,747.41	\$1,245,761.00	52.48	47.52
4) Other Local Revenues	8600-8799	\$6,630.83	\$72,622.01	\$160,986.25	45.11	54.89
5) Total, Revenues		\$6,630.83	\$2,975,150.86	\$4,906,345.25	60.64	39.36
EXPENDITURES						
2) Classified Salaries	2000-2999	\$114,589.14	\$1,228,467.74	\$1,405,199.00	87.42	12.58
3) Employee Benefits	3000-3999	\$48,773.82	\$501,289.51	\$632,854.00	79.21	20.79
4) Books and Supplies	4000-4999	\$240,197.21	\$1,647,047.79	\$2,572,039.75	64.04	35.96
5) Services, Oth Oper Exp	5000-5999	(\$16,718.08)	(\$33,856.06)	(\$45,760.41)	73.99	26.01
8) Direct/Indirect Support	7300-7399	\$102,000.00	\$102,000.00	\$65,000.00	156.92	(56.92)
9) Total Expenditures		\$488,842.09	\$3,444,948.98	\$4,629,332.34	74.42	25.58
NET INCREASE (DECREASE) IN FUN	ID BALANCE	(\$482,211.26)	(\$469,798.12)	\$277,012.91		
ENDING FUND BALANCE			\$1,894,392.49	\$2,641,203.52		

Requested by dendo

### **Fiscal Position Report**

May 2023

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Fund: 1400 Deferred Maintenance Fund

		May Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE Net Beginning Balance	9791-9795		\$339,382.06	\$339,382.06		
REVENUES						
1) LCFF Sources	8010-8099	\$0.00	\$300,000.00	\$300,000.00	100.00	0.00
4) Other Local Revenues	8600-8799	\$0.00	\$4,279.60	\$17,389.61	24.61	75.39
5) Total, Revenues		\$0.00	\$304,279.60	\$317,389.61	95.87	4.13
EXPENDITURES						
5) Services, Oth Oper Exp	5000-5999	\$0.00	\$246,850.00	\$296,850.00	83.16	16.84
6) Capital Outlay	6000-6999	\$0.00	\$0.00	\$0.00	0.00	100.00
9) Total Expenditures		\$0.00	\$246,850.00	\$296,850.00	83.16	16.84
OTHER FINANCING SOURCES/USES  1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$0.00	\$0.00	0.00	100.00
4) Total, Other Financing Sou	urces/Uses	\$0.00	\$0.00	\$0.00	0.00	100.00
NET INCREASE (DECREASE) IN FUI	ND BALANCE	\$0.00	\$57,429.60	\$20,539.61		
ENDING FUND BALANCE			\$396,811.66	\$359,921.67		

### 13 Hanford Elementary School District

### **Fiscal Position Report**

Fiscal Year: 2023 Requested by dendo

May 2023

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Fund: 1500 Pupil Transportation Equip

		May Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$283,748.56	\$283,748.56		
REVENUES						
4) Other Local Revenues	8600-8799	\$0.00	\$3,686.50	\$14,194.71	25.97	74.03
5) Total, Revenues		\$0.00	\$3,686.50	\$14,194.71	25.97	74.03
EXPENDITURES						
6) Capital Outlay	6000-6999	\$0.00	\$30,000.00	\$0.00	0.00	100.00
9) Total Expenditures		\$0.00	\$30,000.00	\$0.00	0.00	100.00
OTHER FINANCING SOURCES/USES 1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$100,000.00	\$100,000.00	100.00	0.00
4) Total, Other Financing So	urces/Uses	\$0.00	\$100,000.00	\$100,000.00	100.00	0.00
NET INCREASE (DECREASE) IN FU	ND BALANCE	\$0.00	\$73,686.50	\$114,194.71		
ENDING FUND BALANCE			\$357,435.06	\$397,943.27		

Requested by dendo

### **Fiscal Position Report**

May 2023

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Fund: 2000 SPECIAL RESERVE FUND FOR OTHER POSTE

		May Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE Net Beginning Balance 9	791-9795		\$11,428,322.05	\$11,428,322.05		
REVENUES						
4) Other Local Revenues 86	500-8799	\$0.00	\$126,915.66	\$560,880.53	22.63	77.37
5) Total, Revenues		\$0.00	\$126,915.66	\$560,880.53	22.63	77.37
OTHER FINANCING SOURCES/USES  1) Transfers						
•	910-8929	\$0.00	\$1,173,524.00	\$1,173,524.00	100.00	0.00
4) Total, Other Financing Sources	s/Uses	\$0.00	\$1,173,524.00	\$1,173,524.00	100.00	0.00
NET INCREASE (DECREASE) IN FUND BA	ALANCE	\$0.00	\$1,300,439.66	\$1,734,404.53		
ENDING FUND BALANCE			\$12,728,761.71	\$13,162,726.58		

### **Fiscal Position Report**

May 2023

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Fund: 2120 Building Funds - Local 2

Requested by dendo

		May Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE  Net Beginning Balance	9791-9795		\$2,102,106.58	\$2,102,106.58		
REVENUES						
4) Other Local Revenues	8600-8799	\$0.00	\$11,909.21	\$97,934.22	12.16	87.84
5) Total, Revenues		\$0.00	\$11,909.21	\$97,934.22	12.16	87.84
EXPENDITURES						
4) Books and Supplies	4000-4999	\$0.00	\$0.00	\$0.00	0.00	100.00
6) Capital Outlay	6000-6999	\$8,916.64	\$1,587,858.74	\$1,721,147.29	92.26	7.74
9) Total Expenditures		\$8,916.64	\$1,587,858.74	\$1,721,147.29	92.26	7.74
OTHER FINANCING SOURCES/USES	}					
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$0.00	\$0.00	0.00	100.00
B) Transfers Out	7610-7629	\$53,421.63	\$353,421.63	\$311,682.86	113.39	(13.39)
4) Total, Other Financing Sc	ources/Uses	(\$53,421.63)	(\$353,421.63)	(\$311,682.86)	113.39	(13.39)
NET INCREASE (DECREASE) IN FU	UND BALANCE	(\$62,338.27)	(\$1,929,371.16)	(\$1,934,895.93)		
ENDING FUND BALANCE		_	\$172,735.42	\$167,210.65		

13 Hanford Elementary School District

# Fiscal Position Report May 2023

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Fiscal Year: 2023 Requested by dendo

Fund: 2500 CapitalFacilities Fund

		May Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance 979	91-9795		\$887,458.12	\$887,458.12		
REVENUES						
4) Other Local Revenues 860	0-8799	\$18,713.78	\$456,977.09	\$237,576.55	192.35	(92.35)
5) Total, Revenues		\$18,713.78	\$456,977.09	\$237,576.55	192.35	(92.35)
EXPENDITURES						
5) Services, Oth Oper Exp 500	0-5999	\$0.00	\$100,831.27	\$120,000.00	84.03	15.97
9) Total Expenditures		\$0.00	\$100,831.27	\$120,000.00	84.03	15.97
NET INCREASE (DECREASE) IN FUND BAI	LANCE	\$18,713.78	\$356,145.82	\$117,576.55		
ENDING FUND BALANCE			\$1,243,603.94	\$1,005,034.67		

Requested by dendo

### **Fiscal Position Report**

May 2023

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Fund: 3500 SCHOOL FACILITY PROGRAM

		May Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$912,793.74	\$912,793.74		
REVENUES						
3) Other State Revenues	8300-8599	\$0.00	\$1,955,678.00	\$0.00	0.00	100.00
4) Other Local Revenues	8600-8799	\$0.00	\$4,406.37	\$55,679.19	7.91	92.09
5) Total, Revenues		\$0.00	\$1,960,084.37	\$55,679.19	3,520.32	(3,420.32)
EXPENDITURES						
5) Services, Oth Oper Exp	5000-5999	\$0.00	\$1,458.64	\$1,593.98	91.51	8.49
6) Capital Outlay	6000-6999	\$0.00	\$1,219,750.61	\$1,215,307.96	100.37	(0.37)
9) Total Expenditures		\$0.00	\$1,221,209.25	\$1,216,901.94	100.35	(0.35)
OTHER FINANCING SOURCES/USES						
1) Transfers						
A) Transfers In	8910-8929	\$53,421.63	\$353,421.63	\$311,682.86	113.39	(13.39)
B) Transfers Out	7610-7629	\$1,955,678.00	\$1,955,678.00	\$0.00	0.00	100.00
3) Contributions	8980-8999	\$0.00	\$0.00	\$0.00	0.00	100.00
4) Total, Other Financing Sou	urces/Uses	(\$1,902,256.37)	(\$1,602,256.37)	\$311,682.86	740.85	(640.85)
NET INCREASE (DECREASE) IN FUI	ND BALANCE	(\$1,902,256.37)	(\$863,381.25)	(\$849,539.89)		
ENDING FUND BALANCE			\$49,412.49	\$63,253.85		

Requested by dendo

### **Fiscal Position Report**

May 2023

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Fund: 4000 Special Reserve - Capital Outlay

		May Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$78,058.38	\$78,058.38		
REVENUES						
4) Other Local Revenues	8600-8799	\$0.00	\$23,001.43	\$40,579.63	56.68	43.32
5) Total, Revenues		\$0.00	\$23,001.43	\$40,579.63	56.68	43.32
EXPENDITURES						
6) Capital Outlay	6000-6999	\$0.00	\$170,378.61	\$250,000.00	68.15	31.85
9) Total Expenditures		\$0.00	\$170,378.61	\$250,000.00	68.15	31.85
OTHER FINANCING SOURCES/USES  1) Transfers						
A) Transfers In	8910-8929	\$1,955,678.00	\$4,955,678.00	\$3,000,000.00	165.19	(65.19)
4) Total, Other Financing So	urces/Uses	\$1,955,678.00	\$4,955,678.00	\$3,000,000.00	165.19	(65.19)
NET INCREASE (DECREASE) IN FU	ND BALANCE	\$1,955,678.00	\$4,808,300.82	\$2,790,579.63		
ENDING FUND BALANCE			\$4,886,359.20	\$2,868,638.01		

13 Hanford Elementary School District

# Fiscal Position Report May 2023

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Fiscal Year: 2023 Requested by dendo

Fund: 6720 Self-Insurance/Other

		May Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance 9791-	9795		\$663,056.16	\$663,056.16		
REVENUES						
4) Other Local Revenues 8600-	8799	\$127,587.25	\$652,220.14	\$780,317.42	83.58	16.42
5) Total, Revenues		\$127,587.25	\$652,220.14	\$780,317.42	83.58	16.42
EXPENDITURES						
5) Services, Oth Oper Exp 5000-	5999	\$49,748.86	\$570,048.54	\$749,000.00	76.11	23.89
9) Total Expenditures		\$49,748.86	\$570,048.54	\$749,000.00	76.11	23.89
NET INCREASE (DECREASE) IN FUND BALAN	NCE	\$77,838.39	\$82,171.60	\$31,317.42		
ENDING FUND BALANCE			\$745,227.76	\$694,373.58		

### HANFORD ELEMENTARY SCHOOL DISTRICT

### **AGENDA REQUEST FORM**

TO:	Joy C.	Gabler
FROM:	David	Endo
DATE:	06/16/2	2023
FOR:		Board Meeting Superintendent's Cabinet
FOR:		Information Action

Date you wish to have your item considered: 06/28/2023

### ITEM:

Receive for information the following revised Administrative Regulation: AR 3260 – Fees and Charges

### **PURPOSE:**

Regulation updated to reflect NEW LAW (AB 181, 2022) which prohibits charging the parent of an unduplicated student a fee for transportation, removed policy related to the sale or lease of personal computers or internet appliances because of the increased use of technology in the modern classroom, changed terminology from "homemaking" to "family and consumer sciences," and reflect NEW LAW (AB 130, 2021) which requires a district to provide a free breakfast and lunch daily to any student who requests a meal.

### **FISCAL IMPACT:**

None.

### **RECOMMENDATIONS:**

Consider approval the following revised Administrative Regulation at the next board meeting: AR 3260 – Fees and Charges

Status: ADOPTED

#### **Regulation 3260: Fees And Charges**

Original Adopted Date: 05/16/200103/01/2019 | Last Revised Date: 10/23/2019 | Last Reviewed

Date: 10/23/2019

When approved by the <u>Governing</u> Board<del>of Trustees</del>, the Superintendent or designee may impose a fee for the following: (5 CCR 350)

- 1. Insurance for athletic team members, with an exemption providing for the district to pay the cost of the insurance for any team member who is financially unable to pay \_(Education Code 32221)
- 2. Insurance for medical or hospital service for students participating in field trips and excursions (Education Code 35331)

Code 35331)

- 3. Expenses of students' participation in a field trip or excursion within the state or to another state, the District of Columbia, or a foreign country, as long as no student is prohibited from making the field trip due to lack of funds (Education Code 35330)
- 4. Student fingerprinting program, as long as the fee does not exceed the actual costs associated with the program (Education Code 32390)
- 5. School camp programs in outdoor science education, conservation education, or forestry operated pursuant to Education Code 8760-8774, provided that the fee is not mandatory and no student is denied the opportunity to participate for nonpayment of the fee (Education Code 35335)
- 6. Reimbursement to the district for the direct cost of materials used by students to fabricate property they will take home for their own possession and use, such as wood shop, art, or sewing projects kept by students (Education Code 17551)
- 7. Home-to-school transportation and transportation between regular, full-time day schools and regional occupational centers, programs, or classes, as long as the fee does not exceed the statewide average nonsubsidized cost per student, the district provides a waiver based on financial need, and an exemption is made for any student with a disability whose individualized education program includes transportation as a related service necessary to receive a, or any student who is eligible for free appropriate public education or reduced-price meals, any student who is an English learner, or any student who is a foster youth. (Education Code 39807.5)
- 8. Transportation for students to and from their places of employment in connection with any summer employment program for youth (Education Code 39837)
- 9. Deposit for school band instruments, music, uniforms, and other regalia which school band members take on excursions to foreign countries (Education Code 38120)
- 10. Sale or lease of personal computers or of Internet appliances that allow a person to connect to or access the district's educational network, provided that the items are sold or leased to parents/guardians at no more than cost and the district provides network access for families who cannot afford it (Education Code 17453.1)
- 11.10. An adult education or secondary school community service class in civic, vocational, literacy, health, homemaking, family and consumer sciences, technical, and general education, not to exceed the cost of maintaining the class (Education Code 51810-51815)

- 12.11. Eye safety devices worn in courses or activities involving the use of hazardous substances likely to cause injury to the eyes, when being sold to students and/or teachers or instructors to keep and at a price not to exceed the district's actual costs (Education Code 32033)
- 13.12. Actual cost of furnishing copies of any student's records, except that no charge shall be made for furnishing up to two transcripts or two verifications of a former student's records or for reproducing records of a student with a disability when the cost would effectively prevent the parent/guardian from exercising the right to receive the copies (Education Code 49065, 56504)
- 44.13. Actual cost of duplication for reproduction of the prospectus of school curriculum or for copies of public records (Education Code 49091.14; Government Code 6253)
- 15. Food sold at school, subject to the California Universal Meals Program, free and reduced-price meal program eligibility, and other restrictions specified
- 14. in law (Education Code 38084, 49501.5)
- 15. In accordance with law, replacement cost or reimbursement for lost or willfully damaged district books,
  - supplies, or property, or for district property loaned to a student that the student fails to return (Education Code 19910-19911, 48904)
- 17.16. Tuition for district school attendance by an out-of-state or out-of-country resident (Education Code 48050,

48052, 52613; 8 USC 1184)

- 48.17. Adult education books, materials, transportation, and classes, except that no fee may be charged for classes in elementary subjects, classes for which high school credit is granted when taken by a person who does not hold a high school diploma, or classes in English and citizenship (Education Code 39801.5, 52612, 60410)
- 49.18. Preschool and child care and development services, in accordance with the fee schedule established by the Superintendent of Public Instruction, unless the family qualifies for subsidized services or the program is exempted from fees by law (Education Code 8239, 8250, 82638211, 8213, 8252-8254)
- <del>20.</del> Participation in a before-school-or, after-school, or intersession program that is funded as an After School Education and Safety
- 19. (ASES) program, 21st Century Community Learning Center (21st CCLC), or-21st Century High School After School Safety and Enrichment for Teens (ASSETs) program, or Expanded Learning Opportunity (ELO) program, provided that fees are waived or reduced for families with students who are eligible for free or reduced-price meals and, in regard to ASES and 21st CCLC programs, fees are not charged if the district knows the student is a homeless or foster youth (Education Code 8422, 8482.6, 46120)
- 21.20. Advanced Placement and International Baccalaureate Diploma examinations for college credits, as long as the examination is not a course requirement and the results have no impact on student grades or credits in the course

#### **Collection of Debt**

Before pursuing payment of any debt that has accumulated from unpaid permissible fees, the Superintendent or designee shall provide an itemized invoice for any amount owed by the parent/guardian on behalf of a student or former student. The invoice shall reference district policies related to debt collection and the rights established pursuant to Education Code 49014 and 49557.5. For each payment received, the district shall provide a receipt to the parent/guardian. (Education Code 49014)

The Superintendent or designee shall not sell debt owed by a parent/guardian of a student or former student. (Education Code 49014)

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State ReferencesDescription5 CCR 350Fees not permitted

5 COD 4500 4507

<u>5 CCR 4600-4687</u> <u>Uniform complaint procedures</u>

Common school system -

<u>CA Constitution Article 9, Section 5</u>
https://simbli.eboardsolutions.com/SU/5LDHgacpLGqiftuxZapslshQg==

District sale or lease of Internet appliances or personal computers to

Ed. Code 17453.1 parents of students

Ed. Code 17551 Property fabricated by students

Ed. Code 19910-19911

Ed. Code 32033

Eye protective devices

Ed. Code 32221 Insurance for athletic team member

Ed. Code 32390 Voluntary program for fingerprinting students

Ed. Code 35330-35332 Field trips

Ed. Code 35335 School camp programs

Ed. Code 38080-38086.1 Cafeteria establishment and use

Ed. Code 38120 Use of school band equipment on excursions to foreign countries

Ed. Code 39801.5 <u>Transportation for adults</u>

Ed. Code 39807.5 Payment of transportation costs by parents

Ed. Code 39837 <u>Transportation to summer employment program</u>

Ed. Code 42238.02Local Control Funding FormulaEd. Code 46120Expanded learning opportunitiesEd. Code 48050Residents of adjoining statesEd. Code 48052Tuition for foreign residents

Ed. Code 48904 Liability of parent or guardian; withholding of grades, diplomas,

transcripts

Ed. Code 49010-49013 Student fees

Ed. Code 49014Public School Fair Debt Collection ActEd. Code 49065Reasonable charge for transcripts

Ed. Code 49066 Grades; effect of physical education class apparel

Ed. Code 49091.14 Parental review of curriculum

Ed. Code 49501.5 California Universal Meals Program

Ed. Code 49557.5 Child Hunger Prevention and Fair Treatment Act of 2017

Ed. Code 51810-51815 Community service classes
Ed. Code 52612 Tuition for adult classes

Ed. Code 52613 Nonimmigrant foreign nationals

Ed. Code 56504 School records; students with disabilities

Ed. Code 60410 Books for adult classes

Ed. Code 8211Priority for full-day programsEd. Code 8213Income eligible; definition

Ed. Code 8252-8254 Early childhood education family fees

Ed. Code 8263 Eligibility and priorities for subsidized child development services

Ed. Code 8420-8428

Ed. Code 8420-8428

21st Century High School After School Safety and Enrichment Program for

Teens

Ed. Code 8760-8774 Outdoor science, conservation, and forestry programs

Gov. Code 6253 Request for copy; fee

<u>Federal References</u> <u>Description</u>

8 USC 1184 Foreign students

Management Resources References Description

<u>California Department of Education</u>

Summer School, Third Parties, and Tuition Fees, Fiscal Management

Advisory 22-01, September 1, 2022 -

Publication https://simbli.eboardsolutions.com/SU/jssj7MplusVplusKjP6fQLsHt3fg==

<u>California Department of Education</u> <u>Pupil Fees, Deposits, and Other Charges, Fiscal Management Advisory</u>

<u>Publication</u> <u>2001, July 23, 2020</u>

Court Decision CTA v. Glendale School District Board of Education (1980) 109 Cal. App. 3d

<u>738</u>

Court Decision <u>Driving School Assn of CA v. San Mateo Union HSD (1992) 11 Cal. App. 4th</u>

1513

Court Decision Hartzell v. Connell (1984) 35 Cal. 3d 899

Court Decision Steffes v. California Interscholastic Federation (1986) 176 Cal. App. 3d 739

Arcadia Unified School District v. California Department of Education,

**Court Decision** 

(1992) 2 Cal. 4th 251

CSBA District and County Office of Education Legal Services -

Website https://simbli.eboardsolutions.com/SU/UdykszdmPETuDslshXk6R5akQ==

<u>California Department of Education -</u>

Website https://simbli.eboardsolutions.com/SU/os2jq5DcA2RawmY2VZ5FZQ==

CSBA -

Website https://simbli.eboardsolutions.com/SU/W3QxkK2FPsDsQBnMIENxGg==

Cross References	<u>Description</u>
0410	Nondiscrimination In District Programs And Activities
0415	<u>Equity</u>
0440	District Technology Plan
0440	District Technology Plan
1230	School-Connected Organizations
1230	School-Connected Organizations

1312.3	Uniform Complaint Procedures
1312.3	Uniform Complaint Procedures
1312.3-E(1)	Uniform Complaint Procedures
<u>1312.3-E(2)</u>	Uniform Complaint Procedures
1321	Solicitation Of Funds From And By Students
1321	Solicitation Of Funds From And By Students
3100	Budget
3100	Budget
3250	Transportation Fees
3250	Transportation Fees
3290	Gifts, Grants And Bequests
3452	Student Activity Funds
3514.1	Hazardous Substances
3514.1	Hazardous Substances
3515.4	Recovery For Property Loss Or Damage
3515.4	Recovery For Property Loss Or Damage
3550	Food Service/Child Nutrition Program
3550	Food Service/Child Nutrition Program
3551	Food Service Operations/Cafeteria Fund
3551	Food Service Operations/Cafeteria Fund
3552	Summer Meal Program
3552	Summer Meal Program
3553	Free And Reduced Price Meals
3553	Free And Reduced Price Meals
3554	Other Food Sales
3554	Other Food Sales
4112.9	Employee Notifications
4112.9-E(1)	Employee Notifications
4131	Staff Development
4212.9	Employee Notifications
4212.9-E(1)	Employee Notifications
4231	Staff Development
4312.9	Employee Notifications
4312.9-E(1)	Employee Notifications
4331	Staff Development
5020	Parent Rights And Responsibilities
5020	Parent Rights And Responsibilities
5111.1	District Residency
5111.1	District Residency
5111.2	Nonresident Foreign Students
5125	Student Records
5125	Student Records

5142	<u>Safety</u>
5142	Safety
5142.1	Identification And Reporting Of Missing Children
5143	Insurance
5143	Insurance
5145.6	Parent/Guardian Notifications
5145.6-E(1)	Parent/Guardian Notifications
5148	Child Care And Development
5148	Child Care And Development
<u>5148.2</u>	Before/After School Programs
<u>5148.2</u>	Before/After School Programs
<u>5148.3</u>	Preschool/Early Childhood Education
<u>5148.3</u>	Preschool/Early Childhood Education
<u>6141.4</u>	International Baccalaureate Program
<u>6141.5</u>	Advanced Placement
<u>6142.4</u>	Service Learning/Community Service Classes
<u>6142.5</u>	Environmental Education
6145	Extracurricular And Cocurricular Activities
6145	Extracurricular And Cocurricular Activities
6145.2	Athletic Competition
6145.2	Athletic Competition
6153	School-Sponsored Trips
6153	School-Sponsored Trips
6158	Independent Study
6158	Independent Study
6161.2	Damaged Or Lost Instructional Materials
6163.1	Library Media Centers
6163.4	Student Use Of Technology
6163.4-E(1)	Student Use Of Technology
6173	Education For Homeless Children
6173	Education For Homeless Children
6173-E(1)	Education For Homeless Children
6173- E(2)	Education For Homeless Children
6173.1	Education For Foster Youth
6173.1	Education For Foster Youth
6177	Summer Learning Programs
6178.2	Regional Occupational Center/Program
6200	Adult Education
6200	Adult Education
9323.2	Actions By The Board
9323.2-E(1)	Actions By The Board
9323.2-E(2)	Actions By The Board

#### HANFORD ELEMENTARY SCHOOL DISTRICT

### **AGENDA REQUEST FORM**

TO:	Joy C.	Gabler
FROM:	David	Endo
DATE:	06/16/2	2023
FOR:		Board Meeting Superintendent's Cabinet
FOR:		Information Action

Date you wish to have your item considered: 06/28/2023

### ITEM:

Receive for information the following revised Board Policy and Administrative Regulation: BP/AR 3460 – Financial Reports and Accountability

#### **PURPOSE:**

Policy updated to reflect the predictors of fiscal distress as identified by FCMAT in its 2019 "Indicators of Risk or Potential Insolvency." Updated policy also revised to reflect the law more clearly with respect to studies, reports, evaluations, and audits, that the County Superintendent of Schools is required or authorized to consider when reviewing a district's budget.

Regulation updated to add a new section - "Lease Accounting," to reflect GASB Statement 87 which, starting June 15, 2021, changed the rules for the financial reporting of governmental entities' leases, including the rules for the recognition, measurement, and disclosure of such leases in financial statements.

### **FISCAL IMPACT:**

None.

#### **RECOMMENDATIONS:**

Consider approval the following revised Board Policy and Administrative Regulation at the next board meeting:

BP/AR 3460 – Financial Reports and Accountability

Status: ADOPTED

Policy 3460: Financial Reports And Accountability

Original Adopted Date: 05/16/2001 | Last Revised Date: 11/18/2015

The <u>Governing</u> Board <u>of Trustees</u> is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal <u>management</u> policies <u>and practices</u>, oversee the district's financial condition, and continually evaluate whether the district's budget and financial operations support the district's goals for student achievement.

(cf. 3100 - Budget)

(cf. 3110 - Transfer of Funds)

(cf. 3300 - Expenditures and Purchases)

(cf. 3430 - Investing)

(cf. 4143/4243 - Negotiations/Consultation)

(cf. 9000 - Role of the Board)

The Superintendent or designee shall ensure that all district financial reports are prepared in accordance with law and in conformity with generally accepted accounting principles and financial reporting standards stipulated by the Governmental Accounting Standards Board and the California Department of Education (CDE). He/she Superintendent or designee shall establish a system of ongoing internal controls to ensure the reliability of financial reporting.

(cf. 3400 Management of District Assets/Accounts)

When required by law or the Board, the Superintendent or designee shall submit to the Board reports of the district's financial status, including, but not limited to, any report specified in this Board policy or accompanying administrative regulation. When <u>submission of</u> any such report <u>must be approved by the Board prior to its submission</u> to a local, state, and/or federal agency <u>requires prior Board approval</u>, the Superintendent or designee shall provide the report to the Board in sufficient time to enable the Board to carefully review the report <u>and meet without breaking</u> any applicable submission deadline.

The Board shall regularly communicate assess the district's financial position and communicate the results to the public, and shall use financial reports to determine whatthe actions and budget amendments, if any, that are needed to ensure the district's financial stability.

(cf. 1340 Access to District Records)

If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quicklytake action to identify and resolve these conditions without delay. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to advise provide the district on with needed advice or fiscal matters management or training.

### **Unaudited Actual Receipts and Expenditures**

On or before September 15, the Board shall approve and file with the County Superintendent a statement of the district's unaudited actual receipts and expenditures for the preceding fiscal year. The Superintendent or designee shall prepare this statement using the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42100)

### **Gann Appropriations Limit Resolution**

On or before September 15, the Board shall, at a regular or special meeting, adopt a resolution identifying, pursuant to Government Code

\_7900-7914, the district's estimated appropriations limit for the current fiscal year and the actual appropriations limit for the preceding fiscal year. Documentation used to identify these limits shall be made available to the public on the day of the Board meeting. \_(Education Code 42132; Government Code 7910)

(cf. 9322 - Agenda/Meeting Materials)

### Interim Reports/Certification of Ability to Meet Fiscal Obligations

The Each fiscal year, the Superintendent or designee shall submit two interim fiscal-reports to the Board, the. The first report coveringshall cover the district's financial and budgetary status for the period ending October 31 and the second report coveringshall cover the period ending January 31. The These reports and supporting data shall be made available by the district for public review. (Education Code 42130)

Within 45 days after the close of the period reported, the Board shall approve the interim report and certify, on the basis of the interim report and any additional financial information known by the Board, shall certify in writing whether the district will be able to meet its fiscal obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certification shall be classified as one of the following: (Education Code 42130, 42131)

- 1. "Positive certification" indicating that the district will meet its financial obligations for the current fiscal year and two subsequent fiscal years
- 2. "Qualified certification" indicating that the district may not meet its financial obligations for the current fiscal yearryear or two subsequent fiscal years
- 3. "Negative certification" indicating that the district will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year

The Superintendent or designee shall submit a copy of each interim report and certification to the County Superintendent using the state's SACS software, as prescribed by the SPI. (Education Code 42130, 42131)

If the district's certification is subsequently changed by the County Superintendent from a positive to a qualified or negative certification, or from a qualified to a negative certification, the Board may appeal the decision to the SPI within five days of receiving the notice of change. (Education Code 42131)

Whenever the district receives a qualified or negative certification from the Board or the County Superintendent, the

Superintendent or designee shall cooperate in the implementation of any remedial actions taken or prescribed by the County Superintendent—under the authority granted to him/her pursuant to . (Education Code 42131-)

If the second interim report is accompanied by a qualified or negative certification, the Board shall, no later than June 1, provide to the County Superintendent, the State Controller, and the SPI a financial statement as of April 30 ("third interim report") that projects the district's fund and cash balances through June 30. (Education Code 42131)

Atlf at any time during the <u>fiscal</u> year <u>when</u>, the County Superintendent <u>concludes that the district's</u> <u>budget does not comply with the standards and criteria for financial stability and</u> conducts a comprehensive review of the district's financial and budgetary conditions <u>after he/she has determined</u> that the district's budget does not comply with state criteria and standards for fiscal stability, the Board shall review <u>any report of</u> the County Superintendent's <u>findings and</u> recommendations at a public Board meeting. Within 15 days of receiving the report, the district shall notify the County Superintendent and the SPI of <u>itsthe Board's</u> proposed actions on the recommendation. (Education Code 42637)

### **Audit Report**

Pursuant to Education Code 41020, if the district has a disapproved budget, has received a negative certification on any budget or interim fiscal report during the current fiscal year or either of the two preceding fiscal years, or has otherwise been determined by the County Superintendent to have a lack of going concern, any contract the district enters into for auditing services must be approved by the County Superintendent.

By April 1 of each year, the Board shall provide for an annual audit of the district's books and accounts. (Education Code 41020)

To conduct the audit, the Board shall select a certified public accountant or public accountant licensed by the State

Board of Accountancy from among those deemed qualified by the State Controller. \_(Education Code 41020, 41020.5)

The Board shall not select any Except when, as determined by the Education Audits Appeal Panel, no otherwise eligible auditor is available, a public accounting firm to provide audit services if the whose lead or coordinating audit partner having primary responsibility for the audit, or the whose audit partner responsible for reviewing the audit, has performed audit services for the district in each of the six previous fiscal years, shall not be selected to perform a district audit. (Education Code 41020)

No later than December 15, the report of the audit for the preceding fiscal year shall be filed with the County Superintendent, the CDE, and the State Controller. (Education Code 41020)

Prior to December 15 whenever possible, but in no case later than January 31, the Board shall review, at an open

meeting, the annual district audit for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or any issue raised in a management letter. \_(Education Code 41020.3)

The Board shall have an opportunity at the meeting to ask questions of the auditor and request further information about the audit findings.

#### **Audit Committee**

The Board may appoint an audit committee composed of staff knowledgeable about fiscal matters, other staff, and representatives of the community.

The committee shall serve in an advisory capacity and may:

- 1. Make recommendations regarding the selection of the external independent auditor in accordance with
  - Education Code 41020 and 41020.5

Ed. Code 41344.1

- 2. Review the plan for the audit process with the independent auditor to determine the adequacy of the nature, scope, and timetable of the audit
- 3. Review the results of the audit and participate with the independent auditor and management in preparing final recommendations and responses
- 4. Participate with the independent auditor in presenting the audit report to the Board
- <u>5. Review Board policies and administrative regulations to recommend any revisions needed to ensure effective financial reporting</u>
- 6. Provide input on the effectiveness of the independent auditor
- 7. Periodically report to the Board regarding the status of previous audit recommendations for improving the accounting and internal control systems

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

subject matter of the policy.	
State References	<u>Description</u>
2 CCR 1859.104	<u>Leroy F. Greene School Facilities Program; reporting requirements</u> <u>https://simbli.eboardsolutions.com/SU/tR4Nz9gBf6HslshNNplus3IquQwQ==</u>
<u>5 CCR 15060</u>	Standardized account code structure
<u>5 CCR 15070</u>	Submission of reports using standardized account code structure
<u>5 CCR 15440-15451</u>	Criteria and standards for school district budgets
5 CCR 15453-15464	Criteria and standards for school district interim reports
5 CCR 19810-19816.1	<u>Audits</u>
Ed. Code 1240	<u>County superintendent of schools; duties -</u> <u>https://simbli.eboardsolutions.com/SU/zxiNbLNKXQ1Z3w2H1beZIA==</u>
Ed. Code 14500-14508	<u>Financial and compliance audits -</u> https://simbli.eboardsolutions.com/SU/ExILRgXIGIFUpluskbtjAagJg==
Ed. Code 17070.10-17079.30	<u>Leroy F. Greene School Facilities Act -</u> https://simbli.eboardsolutions.com/SU/fu4PsUtUAb4qYYOY9breHg==
Ed. Code 17150-17150.1	<u>Public disclosure of non-voter-approved debt -</u> https://simbli.eboardsolutions.com/SU/nuHTCc4wIq8BirS8egAI9w==
Ed. Code 17170-17199.5	<u>California School Finance Authority -</u> <a href="https://simbli.eboardsolutions.com/SU/pjzTbdonCFPeq45e9kk37g==" https:="" pjztbdoncfpeq45e9kk37g='="https://simbli.eboardsolutions.com/SU/pjzTbdonCFPeq45e9kk37g="https://simbli.eboardsolutions.com/SU/pjzTbdonCFPeq45e9kk37g="https://simbli.eboardsolutions.com/SU/pjzTbdonCFPeq45e9kk37g="https://simbli.eboardsolutions.com/SU/pjzTbdonCFPeq45e9kk37g="https://simbli.eboardsolutions.com/SU/pjzTbdonCFPeq45e9kk37g="https://simbli.eboardsolutions.com/SU/pjzTbdonCFPeq45e9kk37g="https://simbli.eboardsolutions.com/SU/pjzTbdonCFPeq45e9kk37g="https://simbli.eboardsolutions.com/SU/pjzTbdonCFPeq45e9kk37g="https://simbli.eboardsolutions.com/SU/pjzTbdonCFPeq45e9kk37g="https://simbli.eboardsolutions.com/SU/pjzTbdonCFPeq45e9kk37g="https://simbli.eboardsolutions.com/SU/pjzTbdonCFPeq45e&lt;/td' simbli.eboardsolutions.com="" su=""></a>
Ed. Code 33127	Standards and criteria for local budgets and expenditures
Ed. Code 33128	Standards and criteria; inclusions
Ed. Code 33129	Standards and criteria; use by local agencies
Ed. Code 35035	Powers and duties of the superintendent; transfer authority
Ed. Code 41010-41024	Accounting system and audits
Ed. Code 41326	Emergency apportionment
Ed. Code 41344	Repayment of apportionment significant audit exceptions

Appeals of audit findings

Ed. Code 41455 Examination of financial problems of local districts Ed. Code 42100-42105 Requirement to prepare and file annual statement

Ed. Code 42120-42129 **Budget requirements** 

Ed. Code 42130-42134 Financial reports and certifications Ed. Code 42140-42142 Public disclosure of fiscal obligations

Ed. Code 42637 County superintendent review of district's financial and budgetary

conditions

Ed. Code 42652 Revocation or suspension of warrant authority

Student attendance alternatives; school district of choice program Ed. Code 48300-48316

Ed. Code 52060-52077 Local control and accountability plan

Gov. Code 16429.1 Local agency investment fund

Gov. Code 3540.2 Meeting and negotiating in public educational employment Gov. Code 53646 Treasurer reports and statements of investment policy

Gov. Code 7900-7914 Appropriations limit

**Federal References** Description

2 CFR 200.0-200.521 Federal uniform grant guidance

31 USC 7501-7507 Single audits of federal program funds

**Management Resources References** Description

California Department of Education New Financial Reporting Requirements for Postemployment Benefits

Communication Other than Pensions, February 26, 2007

California Department of Education Audit Resolution Process: Repayment Plans, December 8, 2000

<u>Indicators of Risk or Potential Insolvency For K-12 Local Education</u>

Fiscal Crisis & Management Assistance Team Pub.

Communication

Agencies

Fiscal Oversight Guide for AB 1200, AB 2756, AB 1840 and Related

Fiscal Crisis & Management Assistance Team Pub.

Legislation, September 2021

Governmental Accounting Standards Board Statement 87, Leases, June 2017

Statement

Governmental Accounting Standards Board Statement 54, Fund Balance Reporting and Governmental Fund Type

Definitions, March 2009 Statement

**Governmental Accounting Standards Board** Statement 75, Accounting and Financial Reporting by Employers for

Postemployment Benefits Other Than Pensions, June 2015 Statement

Governmental Accounting Standards Board Statement 34, Basic Financial Statements and Management's

Statement

Discussion and Analysis - For State and Local Governments, June 1999

Governmental Accounting Standards Board Statement 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, June 2015 Statement

Standards and Procedures for Audits of California K-12 Local

State Controller Publication Educational

Agencies

U.S. Gov. Accountability Office & PCIE Publication Financial Audit Manual, revised 2008

U.S. Gov. Accountability Office & PCIE Publication Government Auditing Standards, 2011

CSBA District and County Office of Education Legal Services -

Website https://simbli.eboardsolutions.com/SU/UdykszdmPETuDslshXk6R5akQ==

Governmental Accounting Standards Board -

Website https://simbli.eboardsolutions.com/SU/fOzyLiplusQIvf5bslshbBggjhog==

California State Controller -

Website https://simbli.eboardsolutions.com/SU/GDLauCiDFl4Ms1eIPGARvA==

U.S. Government Accountability Office -

Website

https://simbli.eboardsolutions.com/SU/HvuRwrdop7OnnXlYFVN3M

w==

<u>California County Superintendents Educational Services</u>

Association -

Website https://simbli.eboardsolutions.com/SU/FJy7Gf2djxDpluso3aMdrmckQ==

California Department of Education, Finance and Grants -

Website https://simbli.eboardsolutions.com/SU/gCBslshNl2CDjZqs24TpVv3gw==

**Education Audit Appeals Panel -**

Website https://simbli.eboardsolutions.com/SU/6VovW08Qz3ek2v0oFNslshtMg==

Fiscal Crisis and Management Assistance Team -

Website https://simbli.eboardsolutions.com/SU/1KDBnxplus9GCiDTyFvbLOOxQ==

CSBA -

Website

https://simbli.eboardsolutions.com/SU/W3QxkK2FPsDsQBnMIENxG

g==

<u>California Association of School Business Officials -</u>

Website https://simbli.eboardsolutions.com/SU/vplusVmEFNjoJhGgV6PRTlb0g==

Office of Management and Budget -

Website

https://simbli.eboardsolutions.com/SU/yMG7KarnCslshuDeiihOx8Zi

<u>A==</u>

School Services of California, Inc. -

Website https://simbli.eboardsolutions.com/SU/nzOINPGdkIslshZR9e7VNuDXg==

Cross References	Description
0460	Local Control And Accountability Plan
0460	Local Control And Accountability Plan
0500	Accountability
1220	Citizen Advisory Committees
1220	Citizen Advisory Committees
1340	Access To District Records
1340	Access To District Records
3000	Concepts And Roles
3100	Budget
3100	Budget
3110	Transfer Of Funds
3220.1	Lottery Funds
3230	Federal Grant Funds
3230	Federal Grant Funds
3280	Sale Or Lease Of District-Owned Real Property
3280	Sale Or Lease Of District-Owned Real Property
3290	Gifts, Grants And Bequests
3300	Expenditures And Purchases

3312	Contracts	70
3314	Payment For Goods And Services	
3314	Payment For Goods And Services	
3314.2	Revolving Funds	
3400	Management Of District Assets/Accounts	
3400	Management Of District Assets/Accounts	
3430	Investing	
3430	Investing	
3451	Petty Cash Funds	
3452	Student Activity Funds	
<u>3</u> 470	Debt Issuance And Management	
<u>3510</u>	Green School Operations	
3551	Food Service Operations/Cafeteria Fund	
3551	Food Service Operations/Cafeteria Fund	
3580	District Records	
3580	District Records	
4143	Negotiations/Consultation	
4143.1	Public Notice - Personnel Negotiations	
4143.1	Public Notice - Personnel Negotiations	
4154	Health And Welfare Benefits	
4154	Health And Welfare Benefits	
4243	Negotiations/Consultation	
4243.1	Public Notice - Personnel Negotiations	
4243.1	Public Notice - Personnel Negotiations	
4254	Health And Welfare Benefits	
4254	Health And Welfare Benefits	
4312.1	<u>Contracts</u>	
4331	Staff Development	
4354	Health And Welfare Benefits	
4354	Health And Welfare Benefits	
5117	Interdistrict Attendance	
5117	Interdistrict Attendance	
5126	Awards For Achievement	
5126	Awards For Achievement	
<u>6117</u>	Year-Round Schedules	
7210	Facilities Financing	
7212	Mello-Roos Districts	
7214	General Obligation Bonds	
7214	General Obligation Bonds	
9000 Role Of The Board 9130 Board Committees		
9140	Board Representatives	
9322	Agenda/Meeting Materials	

Regulation 3460: Financial Reports And Accountability

Status: ADOPTED

Original Adopted Date: 05/16/2001 | Last Revised Date: 09/27/2017

#### **Interim Reports**

Each interim—fiscal report developed pursuant to Education Code 42130 shall include an assessment of the district budget as revised to reflect current information regarding the adopted state budget, district property tax revenues, if any, and ending balances for the preceding fiscal year. \_(Education Code 42130, 42131)

The interim reports shall be based on State Board of Education (SBE) criteria and standards which address fund and cash balances, reserves, deficit spending, estimation of average daily attendance (ADA), projected enrollment, ratio of ADA to enrollment, projected local control funding formula (LCFF) revenue, salaries and benefits, other revenues and expenditures, and facilities maintenance. For purposes of assessing projections of LCFF revenue, the first interim report shall be compared to the adopted district budget, and the second interim report shall be compared to the projections in the first interim report. (Education Code 42130; 5 CCR 15453-15464)

(cf. 3100 - Budget)

(cf. 3220.1 - Lottery Funds)

<del>(cf. 3300 - Expenditures and Purchases)</del>

(cf. 3314 - Payment for Goods and Services)

TheAn interim report shall also provide supplemental information regarding contingent liabilities, use of one-time revenues for ongoing expenditures, contingent revenues, contributions (i.e., projected contributions from unrestricted general fund resources to restricted general fund resources, projected transfers to or from the general fund to cover operating deficits in the general fund or any other fund, and capital project cost overruns that may impact the general fund budget), long-term commitments, unfunded liabilities, temporary interfund borrowings, the status of labor agreements, and the status of other funds. (Education Code 42130; 5 CCR 15453, 15464) (cf. 3110 Transfer of Funds)

#### **Audit Report**

The Superintendent or designee shall establish a timetable for the completion and review of the annual audit within the deadlines established by law.

The Superintendent or designee shall provide the necessary financial records and cooperate with the <u>independent</u> auditor selected by the Governing Board to ensure that the audit report contains all information required by law and the Governmental Accounting Standards Board (GASB).

The <u>district</u> audit shall include <u>an audit of all</u> income and expenditures by source of funds for all funds of the district, including the student body and cafeteria funds and accounts, state and federal grant funds, and any other funds under the <u>district's</u> control or jurisdiction of the <u>district</u>, as well as an audit of student attendance procedures. The audit shall also include a determination of whether LCFF funds were expended in accordance with the district's local control and accountability plan or an approved annual update of the plan. (Education Code 41020)

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(cf. 0460 Local Control and Accountability Plan)
(cf. 3230 Federal Grant Funds)
(cf. 3430 Investing)
(cf. 3451 Petty Cash Funds)
(cf. 3452 Student Activity Funds)
(cf. 3551 Food Service Operations/Cafeteria Fund)
```

If the district participates in the school district of choice program to accept interdistrict transfers, the Superintendent or designee shall notify the auditor, prior to the commencement of the audit, that the audit must include a review of the district's compliance with specified program requirements. (Education Code 48301)

#### (cf. 5117 - Interdistrict Attendance)

If an audit finding results in the district being required to repay an apportionment or pay a penalty, the district may appeal the finding to the Education Audit Appeals Panel by making an informal summary appeal within 30 days of receiving the final audit report or initiating a formal appeal within 60 days of receiving the report. (Education Code 41344, 41344.1)

While a public accounting firm is performing the audit of the district, it shall not provide any nonauditing, management, or other consulting services for the district except as provided in Government Auditing Standards, Amendment #3, published by the U.S. Government Accountability Office. (Education Code 41020)

#### **Report on Expenditures of State Facilities Funds**

When the district participates in the school facilities program pursuant to Education Code 17070.10-17079.30, the Superintendent or designee shall annually report a detailed list of all expenditures of state facilities funds, including interest, and of the district's matching funds for completed projects until all such funds are expended. The report shall identify expenditures on a project-by-project basis, reflect completed projects that were reimbursed within that fiscal year, and clearly indicate the list of projects that have been completed. (Education Code 41024; 2 CCR 1859.104)

Audits of facilities projects shall be concluded within one year of project completion and shall be included as part of the district's audit for the fiscal year in which the project is reported as completed. A project shall be deemed completed when any of the following conditions is met: (Education Code 41024; 2 CCR 1859.104)

- 1. When the notice of completion for the project has been filed, all outstanding invoices, claims, and change orders have been satisfied, and the facility is currently in use by the district
- 2. Three years from the date of the final fund release for an elementary school project
- 3. Four years from the date of the final fund release for a middle or high school project

#### **Fund Balance**

In accordance with GASB Statement 54, external financial reports shall report fund balances in the general fund within the following classifications based on the relative strength of constraints placed on the purposes for which resources can be used:

- 1. Nonspendable fund balance, including amounts that are not expected to be converted to cash, such as resourcesthat resources that are not in a spendable form or are legally or contractually required to be maintained intact
- 2. Restricted fund balance, including amounts constrained to specific purposes by their providers or by law
- 3. Committed fund balance, including amounts constrained to specific purposes by the Board
- 4. Assigned fund balance, including amounts which the Board or its designee intends to use for a specific purpose
- 5. Unassigned fund balance, including amounts that are available for any purpose

#### **Negative Balance Report**

Whenever the district reports a negative unrestricted fund balance or a negative cash balance in its annual budget or annual audit report, it shall include in the budget a statement that identifies the reasons for the negative unrestricted fund balance or negative cash balance and the steps that have been taken to ensure that the negative balance will not occur at the end of the current fiscal year. \_(Education Code 42127.5)

#### **Lease Accounting**

Any lease agreement involving the district, whether as lessor or lessee, shall be classified as a short-term lease, a contract that transfers ownership, or a lease other than short-term lease and contract that transfers ownership. District financial statement disclosures and schedules related to any lease shall comply with the standards specified in GASB 87.

#### **Non-Voter-Approved Debt Report**

Upon approval by the Board to proceed with the issuance of revenue bonds or any agreement for financing school construction pursuant to Education Code 17170-17199.5, the Superintendent or designee shall notify the County Superintendent of Schools and the county auditor. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with related repayment schedules and evidence of the district's ability to repay the obligation. (Education Code 17150)

#### (cf. 7214 General Obligation Bonds)

When the Board is considering the issuance of certificates of participation and other debt instruments that are secured by real property and do not require the approval of the voters of the district, the Superintendent or designee shall provide notice to the County Superintendent and county auditor no later than 30 days before the Board's approval to proceed with issuance. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with information necessary to assess the anticipated effect of the debt issuance, including related repayment schedules, evidence of the district's ability to repay the obligation, and the issuance costs. (Education Code 17150.1)

## **Other Postemployment Benefits Report**

In accordance with GASB Statement 75, the district's financial statements shall report the expense of nonpension other postemployment benefits (OPEBs) on an accrual basis over retirees' active working lifetime, as determined by a qualified actuary procured by the Superintendent or designee. To the extent

that these OPEBs are not prefunded, the district shall report a liability on its financial statements. (cf. 74 4154/4254/4354 - Health and Welfare Benefits)

(cf. 9250 - Remuneration, Reimbursement and Other Benefits)

The Superintendent or designee shall annually present the estimated accrued but unfunded cost of OPEBs and the actuarial report upon which those costs are based at a publican open meeting of the Board. (Education Code 42140)

The district's financial obligation for OPEBs shall be reevaluated every two years in accordance with GASB 75.

#### **Workers' Compensation Claims Report**

Ed. Code 42100-42105

The Superintendent or designee shall annually provide the Board, at a public meeting, information and related actuarial reports showing the estimated accrued but unfunded cost of workers' compensation claims. The estimate of costs shall be based on an actuarial report completed at least every three years by a qualified actuary. (Education Code 42141)

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy

subject matter of the policy.		
State References	<u>Description</u>	
2 CCR 1859.104	Leroy F. Greene School Facilities Program; reporting requirements	
2 CCN 1033.104	https://simbli.eboardsolutions.com/SU/tR4Nz9gBf6HslshNNplus3IquQwQ=	
<u>5 CCR 15060</u>	Standardized account code structure	
<u>5 CCR 15070</u>	Submission of reports using standardized account code structure	
<u>5 CCR 15440-15451</u>	Criteria and standards for school district budgets	
<u>5 CCR 15453-15464</u>	Criteria and standards for school district interim reports	
5 CCR 19810-19816.1	<u>Audits</u>	
Ed. Code 1240	County superintendent of schools; duties -	
<u>Eu. Coue 1240</u>	https://simbli.eboardsolutions.com/SU/zxiNbLNKXQ1Z3w2H1beZIA==	
Ed. Code 14500-14508	Financial and compliance audits -	
<u>Lu. Code 14300-14300</u>	https://simbli.eboardsolutions.com/SU/ExILRgXIGIFUpluskbtjAagJg==	
Ed. Code 17070.10-17079.30	Leroy F. Greene School Facilities Act -	
<u> </u>	https://simbli.eboardsolutions.com/SU/fu4PsUtUAb4qYYOY9breHg==	
Ed. Code 17150-17150.1	Public disclosure of non-voter-approved debt -	
	https://simbli.eboardsolutions.com/SU/nuHTCc4wIq8BirS8egAI9w==	
Ed. Code 17170-17199.5	California School Finance Authority -	
	https://simbli.eboardsolutions.com/SU/pjzTbdonCFPeq45e9kk37g==	
Ed. Code 33127	Standards and criteria for local budgets and expenditures	
Ed. Code 33128	Standards and criteria; inclusions	
Ed. Code 33129	Standards and criteria; use by local agencies	
Ed. Code 35035	Powers and duties of the superintendent; transfer authority	
Ed. Code 41010-41024	Accounting system and audits	
Ed. Code 41326	Emergency apportionment	
Ed. Code 41344	Repayment of apportionment significant audit exceptions	
Ed. Code 41344.1	Appeals of audit findings	
Ed. Code 41455	Examination of financial problems of local districts	

Requirement to prepare and file annual statement

Ed. Code 42120-42129 Budget requirements

Ed. Code 42130-42134 Financial reports and certifications

Ed. Code 42140-42142 Public disclosure of fiscal obligations

Ed. Code 42637 County superintendent review of district's financial and budgetary

conditions

Ed. Code 42652 Revocation or suspension of warrant authority

Ed. Code 48300-48316 Student attendance alternatives; school district of choice program

Ed. Code 52060-52077 Local control and accountability plan

Gov. Code 16429.1 Local agency investment fund

Gov. Code 3540.2 Meeting and negotiating in public educational employment

Gov. Code 53646 Treasurer reports and statements of investment policy

Gov. Code 7900-7914 Appropriations limit

<u>Federal References</u> <u>Description</u>

2 CFR 200.0-200.521 Federal uniform grant guidance

31 USC 7501-7507 Single audits of federal program funds

Management Resources References Description

<u>California Department of Education</u> <u>New Financial Reporting Requirements for Postemployment Benefits</u>

<u>Communication</u> <u>Other than Pensions, February 26, 2007</u>

<u>California Department of Education</u>
Audit Resolution Process: Repayment Plans, December 8, 2000

Communication Addit Resolution Process. Repayment Flans, December 8, 2000

Indicators of Risk or Potential Insolvency For K-12 Local Education

Fiscal Crisis & Management Assistance Team Pub.

<u>Agencies</u>

Fiscal Oversight Guide for AB 1200, AB 2756, AB 1840 and Related

Fiscal Crisis & Management Assistance Team Pub.

Legislation, September 2021

Governmental Accounting Standards Board

<u>Statement</u>

Statement 87, Leases, June 2017

Governmental Accounting Standards Board

Statement 54, Fund Balance Reporting and Governmental Fund Type

Statement Statement

Definitions, March 2009

Governmental Accounting Standards Board

Statement 75, Accounting and Financial Reporting by Employers for

<u>Statement</u>

Postemployment Benefits Other Than Pensions, June 2015

Governmental Accounting Standards Board

Statement 34, Basic Financial Statements and Management's

<u>Statement</u>

Discussion and Analysis - For State and Local Governments, June 1999

Governmental Accounting Standards Board

Statement 75, Accounting and Financial Reporting for Post-

<u>Statement</u>

employment Benefits Other Than Pensions, June 2015

Standards and Procedures for Audits of California K-12 Local

<u>State Controller Publication</u> <u>Educational</u>

**Agencies** 

U.S. Gov. Accountability Office & PCIE Publication Financial Audit Manual, revised 2008

U.S. Gov. Accountability Office & PCIE Publication Government Auditing Standards, 2011

CSBA District and County Office of Education Legal Services -

Website https://simbli.eboardsolutions.com/SU/UdykszdmPETuDslshXk6R5akQ==

<u>Governmental Accounting Standards Board -</u>

Website https://simbli.eboardsolutions.com/SU/fOzyLiplusQIvf5bslshbBggjhog==

California State Controller -

Website https://simbli.eboardsolutions.com/SU/GDLauCiDFl4Ms1eIPGARvA==

U.S. Government Accountability Office -

Website

https://simbli.eboardsolutions.com/SU/HvuRwrdop7OnnXlYFVN3M

w==

California County Superintendents Educational Services

Association -

Website https://simbli.eboardsolutions.com/SU/FJy7Gf2djxDpluso3aMdrmckQ==

California Department of Education, Finance and Grants -

Website https://simbli.eboardsolutions.com/SU/gCBslshNl2CDjZqs24TpVv3gw==

Education Audit Appeals Panel -

Website https://simbli.eboardsolutions.com/SU/6VovW08Qz3ek2v0oFNslshtMg==

Fiscal Crisis and Management Assistance Team -

Website https://simbli.eboardsolutions.com/SU/1KDBnxplus9GCiDTyFvbLOOxQ==

CSBA -

Website

https://simbli.eboardsolutions.com/SU/W3QxkK2FPsDsQBnMIENxG

g==

California Association of School Business Officials -

Website https://simbli.eboardsolutions.com/SU/vplusVmEFNjoJhGgV6PRTlb0g==

Office of Management and Budget -

Website

https://simbli.eboardsolutions.com/SU/yMG7KarnCslshuDeiihOx8Zi

A==

School Services of California, Inc. -

Website https://simbli.eboardsolutions.com/SU/nzOINPGdkIslshZR9e7VNuDXg==

Cross References	<u>Description</u>
0460	Local Control And Accountability Plan
0460	Local Control And Accountability Plan
0500	Accountability
1220	Citizen Advisory Committees
1220	Citizen Advisory Committees
1340	Access To District Records
1340	Access To District Records
3000	Concepts And Roles
3100	Budget
3100	Budget
3110	Transfer Of Funds
3220.1	Lottery Funds
3230	Federal Grant Funds
3230	Federal Grant Funds
3280	Sale Or Lease Of District-Owned Real Property
3280	Sale Or Lease Of District-Owned Real Property
3290	Gifts, Grants And Bequests
3300	Expenditures And Purchases
3312	<u>Contracts</u>
3314	Payment For Goods And Services

3314	Payment For Goods And Services	77
3314.2	Revolving Funds	
3400	Management Of District Assets/Accounts	
3400	Management Of District Assets/Accounts	
3430	Investing	
3430	Investing	
3451	Petty Cash Funds	
3452	Student Activity Funds	
3470	Debt Issuance And Management	
3510	Green School Operations	
3551	Food Service Operations/Cafeteria Fund	
3551	Food Service Operations/Cafeteria Fund	
3580	District Records	
3580	District Records	
4143	Negotiations/Consultation	
4143.1	Public Notice - Personnel Negotiations	
4143.1	Public Notice - Personnel Negotiations	
4154	Health And Welfare Benefits	
4154	Health And Welfare Benefits	
4243	Negotiations/Consultation	
4243.1	Public Notice - Personnel Negotiations	
4243.1	Public Notice - Personnel Negotiations	
4254	Health And Welfare Benefits	
4254	Health And Welfare Benefits	
4312.1	Contracts	
4331	Staff Development	
4354	Health And Welfare Benefits	
4354	Health And Welfare Benefits	
5117	Interdistrict Attendance	
<u>5117</u>	Interdistrict Attendance	
<u>5126</u>	Awards For Achievement	
5126	Awards For Achievement	
6117	Year-Round Schedules	
7210	Facilities Financing	
7212	Mello-Roos Districts	
7214	General Obligation Bonds	
7214	General Obligation Bonds	
9000 Role Of Th	ne Board 9130 Board Committees	
9140	Board Representatives	
9322	Agenda/Meeting Materials	

#### HANFORD ELEMENTARY SCHOOL DISTRICT

# **AGENDA REQUEST FORM**

TO:	Joy C.	Gabler
FROM:	David Endo	
DATE:	06/16/2	2023
FOR:		Board Meeting Superintendent's Cabinet
FOR:		Information Action

Date you wish to have your item considered: 06/28/2023

#### ITEM:

Receive for information the following revised Exhibit: E 3553 – Free and Reduced Meals

#### **PURPOSE:**

The United States Department of Agriculture (USDA) requires that school districts ensure sufficient funds are being provided for meals served to those individuals that are not eligible for free or reduced meals. With California requiring universal availability of meals to all students, there is no longer a student lunch/breakfast price with all meals are free to public school students. The District is, however, recommending an increase to the paid adult breakfast from \$2.50 to \$3.80 and the adult paid lunch with milk from \$4.00 to \$5.65.

#### **FISCAL IMPACT:**

There should be a slight increase revenue for private school paid lunches that are served by the District.

#### **RECOMMENDATIONS:**

Consider approval the following revised Exhibit at the next board meeting: E 3553 – Free and Reduced Meals

# **Hanford ESD**

# **Exhibit**

Free And Reduced Price Meals

E 3553

**Business and Noninstructional Operations** 

CAFETERIA PRICES LIST

**CAFETERIA PRICES** 

The prices for cafeteria meals, by Board adoption, shall be as follows:

Lunch Program (Effective July 1, <del>2022</del> 2023)

Student Lunch \$0.00 Reduced Price Lunch \$0.00 Student Milk Only \$0.40

Adult Lunch with Milk \$4.00 \$5.65

Adult Milk Only \$0.40

Breakfast Program (Effective July 1, 2015 2023)

Student Breakfast \$0.00 Reduced Price Breakfast \$0.00

Adult Breakfast \$2.50 \$3.80

## ExhibitHANFORD ELEMENTARY SCHOOL DISTRICT

version: June 15, 2011 Hanford, California

revised: April 10, 2013
revised: March 17, 2014
revised: January 14, 2015
revised: April 13, 2016
revised: May 24, 2017
revised: June 16, 2018
revised: June 12, 2019
revised: June 24, 2020
revised: June 23, 2021

revised: June 22, 2022

revised:

#### HANFORD ELEMENTARY SCHOOL DISTRICT

# **AGENDA REQUEST FORM**

TO:	Joy C.	Gabler
FROM:	David	Endo
DATE:	06/16/2	2023
FOR:		Board Meeting Superintendent's Cabinet
FOR:		Information Action

Date you wish to have your item considered: 06/28/2023

#### ITEM:

Receive for information the following revised Board Policy and Exhibit: BP/E 3555 – Nutrition Program Compliance

#### **PURPOSE:**

Policy updated to clarify that prohibited discrimination includes alleged discrimination on the basis of race, color, national origin, age, sex, sexual orientation, gender identity, or disability. Policy also updated to reflect United States Department of Agriculture CRD memorandum 01-2022, "Application of Bostock v. Clayton County to Program Discrimination Complaint Processing," which clarifies that prohibited sex discrimination includes discrimination on the basis of gender identity and sexual orientation. Policy also updated to include that complaints against a program operator that is not an educational agency shall be filed with or referred to the California Department of Education.

Exhibit to reflect current language of the United States Department of Agriculture Nondiscrimination Statement.

#### **FISCAL IMPACT:**

None.

#### **RECOMMENDATIONS:**

Consider approval the following revised Board Policy and Exhibit at the next board meeting: BP/E 3555 – Nutrition Program Compliance

Status: ADOPTED DRAFT

#### **Policy 3555: Nutrition Program Compliance**

Original Adopted Date: 04/26/2017

The Governing Board recognizes the district's responsibility to comply with state and federal nondiscrimination laws as they apply to the district's nutrition programs. The district shall not deny any individual the benefits or service of any nutrition program or discriminate against him/her because of his/her race, color, national origin, gender, sex, sexual orientation, disability, oron any other basis prohibited by law, in its implementation of such a program.

#### **Compliance** Coordinator

The Board designates shall designate a compliance coordinator for nutrition programs, who may also be the compliance officer(s) specified in AR 1312.3 - Uniform Complaint Procedures as coordinator of the district's efforts, to complyensure compliance with the laws governing its nutrition programs and to investigate any related complaints. Any complaint concerning the district's nutrition programs shall be investigated using the process identified in the section entitled "Procedures" in the district's AR 1312.3 Uniform Complaint Procedures.

The <u>responsibilities of the compliance</u> coordinator <del>shall provide</del> <u>include</u>, but are not limited to:

- Providing the name of the compliance coordinator, the Section 504 coordinator, and Title IX
  coordinator, if different from the compliance coordinator, to the California Department of
  Education (CDE) and other interested parties
- 2. Annually providing mandatory civil rights training on the laws, regulations, to all frontline staff who interact with program applicants or participants and to those who supervise frontline staff

The subject matter of such training shall include, but not be limited to, collection and use of data, effective public notification systems, complaint procedures, and directives related to the district's nutrition programs to district employees involved in administering them. The coordinator also shall develop compliance review techniques, resolution of noncompliance, requirements for reasonable accommodation of persons with disabilities, requirements for language assistance, conflict resolution, and customer service.

- 3. Establishing admission and enrollment procedures and systems that do not restrict the participation of individuals in the district's nutrition programs, based on their enrollment of students on the basis of race, ethnicity, national origin, or disability, and that prevent district employees including preventing staff from incorrectly denying the applications for participation submitted by and ensuring that such individuals persons have equal access to all programs. The coordinator shall develop and maintain
- 4. Sending a system for collecting racial and ethnic data public release announcing the availability of participants in the district's child nutrition programs and shall, at least annually, report to the Board on whether the district's nutrition or changes in the programs are effectively reaching to public media and to community and grassroots organizations that interact directly with eligible individuals or potentially eligible participants
- 5. Communicating the program's nondiscrimination policy and whether and where additional outreach may be needed.applicable complaint procedures, as provided in the section "Notifications" below

When

<u>6. Providing appropriate translation services when</u> a significant number of <u>persons in the surrounding</u> <u>population have limited English proficiency</u>

7. Ensuring that every part of a facility is accessible to and usable by persons with disabilities and that participants or potential with disabilities are not excluded from the benefits or services due to inaccessibility of facilities

<u>Ensuring that special meals are made available to</u> participants in the district's nutrition programs are only nonEnglish speakers, the coordinator shall make an appropriate language translation available.

- 8. The coordinator also shall ensure that the district's nutrition programs accommodate the special dietary needs of any individual with a disability with disabilities who has on file have a medical statement that on file documenting that their disability restricts his/her diet because of his/her
- 9. Implementing procedures to process and resolve civil rights complaints, including alleged discrimination on the basis of race, color, national origin, age, sex, sexual orientation, gender identity, or disability-, and programrelated complaints, including maintaining a complaint log, working with the appropriate person to resolve any complaint, and referring the complainant to the appropriate state or federal agency when necessary
- 10. Developing a method, which preferably uses self-identification or self-reporting, to collect racial and ethnic data for potentially eligible populations, applicants, and participants

#### **Notifications**

The <u>compliance</u> coordinator shall ensure that the U.S. Department of Agriculture's (<u>USDA</u>) "And Justice for All" <u>or other civil rights poster</u>, <u>or a substitute poster</u> approved <u>by USDA's Food and</u> Nutrition <u>Programs</u> <u>Civil Rights posters are Service</u>, <u>is</u> displayed in areas visible to the district's nutrition program participants, such as food service areas and school offices.

Annually, the The compliance coordinator shall notify the public, all students, parents/guardiansprogram applicants, participants, and employeespotentially eligible persons of their rights and responsibilities and steps necessary to participate in the nutrition programs, including program requirements and the procedures for filingprogram availability. Applicants, participants, and the public also shall be advised of their right to file a complaint, through the district's usual means of notificationhow to file a complaint, the complaint procedures, and that a complaint may be filed anonymously or by a third party.

In addition, the <u>compliance</u> coordinator shall ensure that <u>every informational release</u>, <u>publication</u>, <u>or poster concerning the district's nutrition programs and/or activities includes all forms of communication available to the public regarding program availability shall contain, in a prominent location, the <u>following</u>most current version of the nondiscrimination statement:</u>

"In accordance with federal law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age, religion, political beliefs, or disability. In addition, California law prohibits discrimination on any basis identified in Government Code 12940.

To file a complaint of discrimination, write provided by USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W.,

Washington, D.C. 20250-9410 or call (800) 795-3272 (voice) or (202) 720-6382 (TTY). USDA is about the district's status as an equal opportunity provider and employer." the address of the agency with responsibility to handle complaints made against the district.

However, if the document is no more than one page and there is no room to print the full Forms of communication requiring this nondiscrimination statement, the district may instead use the include, but are not limited to, web sites, public information releases, publications, and posters, but exclude items such as cups, buttons, magnets, menus, and pens that identify the program when the size or configuration

makes it impractical. The nondiscrimination statement "This institution is an equal opportunity provider" need not be included on every page of program information on the district's or school's web site, but the statement or a link to the statement shall be included on the home page of the program information.

A short version of the nondiscrimination statement, as provided by USDA, may be used on pamphlets, brochures, and flyers in the same print size as the rest of the text.

#### When a Complaints of Discrimination

<u>A complaint is unresolved at alleging discrimination in the district level, district's nutrition program(s) on the coordinator basis of race, color, national origin, sex, sexual orientation, gender identity, age, or disability shall notify, within 180 days of the complainant of the optionalleged discriminatory act, be filed or referred to contact and/or forward his/her complaint to one USDA at any of the following agencies: (5 CCR 15582)</u>

1. Child Nutrition Program Civil Rights and Program Complaint Coordinator, California Department of Education,

Nutrition Services Division, 1430 N Street, Room 1500, Sacramento, CA 95814-2342 or call 916-445-0850 or 800952-5609

2. Office of Civil Rights, USDA, Western Region, 90 Seventh Street, Suite 10-100, San Francisco, CA 94103 or call415-705-1336 or fax 415-705-1364 or email Joe. Torres@fns.usda.gov

USDA, Director, Office of Civil Rights,

Mail: U.S. Department of Agriculture

Office of the Assistant Secretary for Civil Rights

1400 Independence Avenue, SW,

Washington, D.C. 20250-9410

Phone: (866) 632-9992, (800) 877-8339 (Federal Relay Service - English, deaf, hard of hearing, or speech disabilities), (800) 845-6136 (Federal Relay Service - Spanish)

Fax: (833) 256-1665 or (202) 690-7442

Email: program.intake@usda.gov

<u>Complaints of discrimination on any other basis shall be investigated by the district using the process identified in AR 1312.3 - Uniform Complaint Procedures.</u>

#### **Complaints Regarding Noncompliance with Program Requirements**

Any complaint alleging that the district has not complied with program requirements pertaining to meal counting and claiming, reimbursable meals, eligibility of a child or adult, use of cafeteria funds and allowable expenses in relation to any child nutrition program specified in Education Code 49550-49564.5 shall be filed with or referred to CDE. (Education Code 49556; 5 CCR 15584)

Complaints against a program operator that is not an educational agency shall be filed with or referred to CDE. (5 CCR 15584)

Complaints of noncompliance with any other nutrition program requirements shall be submitted to and investigated by the district using the following procedures.

3. Complaints may be filed by a student or call800-795-3272the student's duly authorized representative by phone, email, or 202-720-6382 (TYYletter. The complaint shall be submitted within one year from the date of the alleged violation and shall include the following: (5 CCR 15581)

A statement that the district has violated a law or regulation relating to its child nutrition program

2. The facts on which the statement is based

- 3. The name of the district or the school against which the allegations are made
- 4. The complainant's contact information
- 5. The name of the student if alleging violations regarding a specific student

The district shall investigate and prepare a written report pursuant to 5 CCR 4631. (5 CCR 15583)

Unless extended by written agreement with the complainant, the district's compliance coordinator shall investigate the complaint and prepare a written report to be sent to the complainant within 30 calendar days of the district's receipt of the complaint. If the complainant is dissatisfied with the compliance coordinator's decision, the complainant may, within five business days, file the complaint in writing with the Board.

The Board shall consider the matter at its next regular Board meeting or at a special Board meeting convened in order to meet the 60-day time limit within which the complaint must be answered pursuant to 5 CCR 4631. When required by law, the matter shall be considered in closed session. The Board may decide not to consider the complaint, in which case the coordinator's decision shall be final.

If the Board considers the complaint, the Board's decision shall be sent to the complainant within 60 calendar days of the district's initial receipt of the complaint or within the time period that has been specified in a written agreement with the complainant. (5 CCR 4631)

If the complainant is not satisfied with the findings in the district's report, the complainant may appeal the decision to CDE by filing a written appeal within 30 days of receiving the decision. (5 CCR 4632)

Status: DRAFT

#### **Exhibit 3555-E(1): Nutrition Program Compliance**

**Original Adopted Date: Pending** 

#### NONDISCRIMINATION STATEMENT FOR NUTRITION PROGRAMS

The following statement shall be included, in a prominent location, on all forms available to the public regarding the availability of the district's child nutrition programs:

"In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language, etc.), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form, which can be obtained online at:

https://www.usda.gov/sites/default/files/documents/ad-3027.pdf, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to the USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

(1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; or

(2) fax: (833) 256-1665 or (202) 690-7442; or

(3) email: Program.Intake@usda.gov

This institution is an equal opportunity provider."

On pamphlets, brochures, and flyers, in the same print size as the rest of the text, the district may print a short version of the nondiscrimination statement, as follows:

"This institution is an equal opportunity provider."

#### HANFORD ELEMENTARY SCHOOL DISTRICT

# **AGENDA REQUEST FORM**

TO:	Joy C.	Gabler
FROM:	Robert	t Heugly
DATE:	06/16/	2023
FOR:		Board Meeting Superintendent's Cabinet
FOR:		Information Action

Date you wish to have your item considered: 06/28/2023

#### ITEM:

Consider adoption of the 2023-2024 Hanford Elementary School District Local Control Accountability Plan (LCAP).

#### **PURPOSE:**

Included for your review is the proposed 2023-2024 Hanford Elementary School District LCAP that was reviewed during the public hearing on June 14, 2023. The LCAP is a document that details how school districts are addressing the State's eight priority areas with the augmented funding the State provides for disadvantaged students (English learners, foster youth, and economically disadvantaged).

#### **FISCAL IMPACT:**

There fiscal impact is detailed in the LCAP and was discussed at the public hearing on June 14, 2023 and included in the document.

#### **RECOMMENDATIONS:**

Adopt the 2023-2024 Hanford Elementary School District Local Control Accountability Plan (LCAP).

https://resources.finalsite.net/images/v1685729520/hesdk12caus/li1idjghmt22u5h8x5xd/2023\_Local\_Control\_and\_Accountability\_Plan\_Hanford\_Elementary\_Sc hool\_District6-2-23.pdf



# **LCFF Budget Overview for Parents**

Local Educational Agency (LEA) Name: Hanford Elementary School District

CDS Code: 16639170000000

School Year: 2023-24 LEA contact information:

Robert Heugly

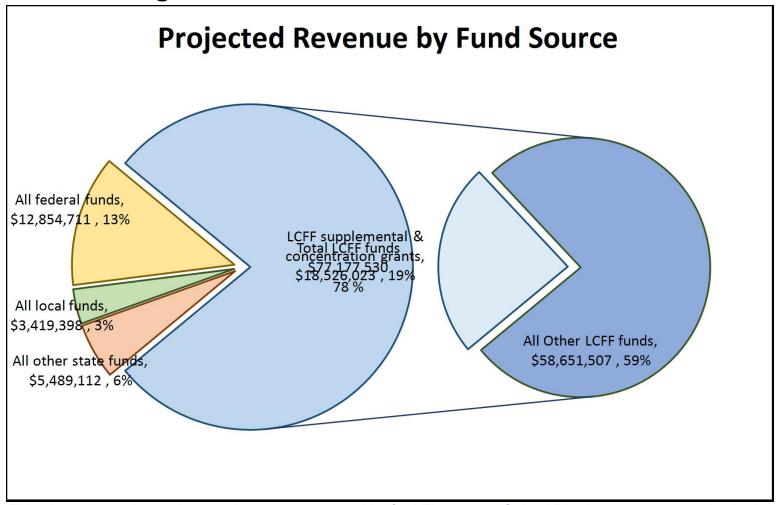
Director of Program Development, Assessment, and Accountability

rheugly@hanfordesd.org

5595853600

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

# **Budget Overview for the 2023-24 School Year**

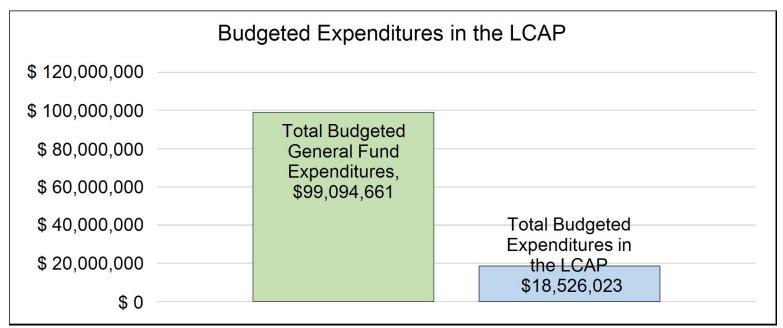


This chart shows the total general purpose revenue Hanford Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Hanford Elementary School District is \$98,940,751, of which \$77,177,530 is Local Control Funding Formula (LCFF), \$5,489,112 is other state funds, \$3,419,398 is local funds, and \$12,854,711 is federal funds. Of the \$77,177,530 in LCFF Funds, \$18,526,023 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

# **LCFF Budget Overview for Parents**

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Hanford Elementary School District plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Hanford Elementary School District plans to spend \$99,094,661 for the 2023-24 school year. Of that amount, \$18,526,023 is tied to actions/services in the LCAP and \$80,568,638 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

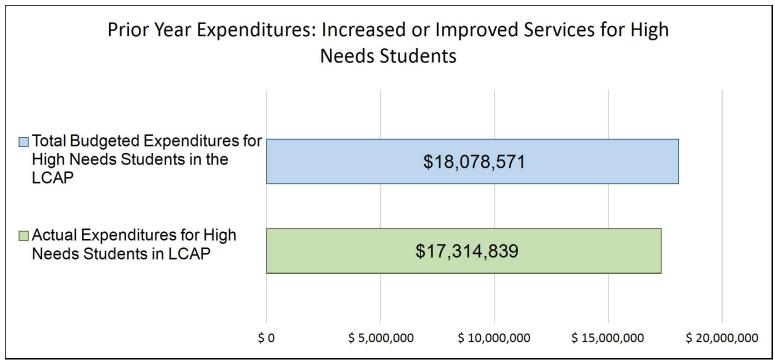
Teachers, Administration, Maintenance, Utilities

# Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Hanford Elementary School District is projecting it will receive \$18,526,023 based on the enrollment of foster youth, English learner, and low-income students. Hanford Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Hanford Elementary School District plans to spend \$20,921,741 towards meeting this requirement, as described in the LCAP.

# **LCFF Budget Overview for Parents**

# Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Hanford Elementary School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Hanford Elementary School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, Hanford Elementary School District's LCAP budgeted \$18,078,571 for planned actions to increase or improve services for high needs students. Hanford Elementary School District actually spent \$17,314,839 for actions to increase or improve services for high needs students in 2022-23.

The difference between the budgeted and actual expenditures of \$-763,732 had the following impact on Hanford Elementary School District's ability to increase or improve services for high needs students:

The COVID pandemic had an impact on the district's ability to implement some LCAP actions or portions of actions. The addition of ELOP (Extended Learning Opportunity Plan), funding for summer enrichment for elementary schools moved from the LCAP to ELOP. This resulted in spending less than what was budgeted.



# **Local Control and Accountability Plan**

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Hanford Elementary School District	Robert Heugly Director of Program Development, Assessment,	rheugly@hanfordesd.org 5595853600
	and Accountability	

# **Plan Summary [2023-24]**

# **General Information**

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

#### District

The Hanford Elementary School District is located in Kings County in California's Central Valley.

# Schools, Students:

The district is comprised of eight elementary schools, two junior high schools, one magnet school, and one community day school. The district's enrollment in 2022-2023 was approximately 5,520. The district's percentage of foster youth, English learners, and low income students is approximately 80%. The district has the following student groups: African American, Asian, Filipino, Hispanic, White, Two or More Races, Socioeconomically Disadvantaged, English Learners, Students with Disabilities, Foster Youth, Homeless. The district participates in the National School Lunch Program Community Eligibility Provision, which means all students are provided with free breakfast and lunch.

## Community:

Based on Census.gov estimates of 2021, the community of Hanford had a population of 58,496. The population density was 3,332.2 people per square mile. The racial makeup of Hanford was 64.7% White, 5.7% African American, 1.1% Native American, 4.4% Asian, 0.2% Pacific Islander, 11.7% from two or more races. Hispanic or Latino of any race were 50.6% and white alone, not Hispanic or Latino were 36.0%.

There were 18,394 households, with an average of 3.09 persons per household. The amount of persons under 5 years was 7.6%. The percent of persons under 18 years was 29.1%. The percent of persons 65 years and over was 11.7%. The amount of female persons was 49.0%.

Education based, 80.6% percent of persons age 25 years+ were a high school graduate or higher education level and 18.0% had a Bachelor's degree or higher.

The median household income in 2021 dollars was \$68,316 with 15.5% of people below the poverty line.

## **HESD Serves Students and Community:**

The Hanford Elementary School District serves these students by providing them with the academic, social, and leadership support necessary to become individuals who achieve academically, who respect basic cultural values, who demonstrate ethical behavior including respect for others, and who value personal integrity, responsibility, and accountability.

# **Recent Community Challenges**

Over the past couple of years, the COVID pandemic had a large impact to students, families, and staff across the district. Missed school due to closures, absences due to COVID, and extended periods of distance learning led to a decrease in students' academic achievement and social-emotional wellbeing. The programs and services in this LCAP are designed to lessen the impact of the COVID pandemic and bring HESD beyond pre-pandemic levels.

# **Reflections: Successes**

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

# **Broad Educational Program (Goal 1)**

One of the greatest successes of the HESD LCAP has been the district's efforts to provide students with a broad educational program. A continuing mandate, reiterated by educational partners in advisory committees, through surveys, and in student focus groups has been that a good education is focused on reading and math, but is also well-rounded, providing science, history, art, music, and physical education. Moreover, a well-rounded education includes opportunities to travel to museums and scientific exhibits, to participate in concerts and sporting events, and to have access to modern technology.

In fulfilling this mandate from our educational partners, and to maintain and build upon our success in this area, the district has added credentialed teachers who specialize in art, music, and physical education. Students at all grade levels receive instruction in these subjects. All students have the opportunity to attend an academic study trip that is aligned with the content standards for their grade level. Every classroom is equipped with a Smartboard, and is connected to the internet via a state-of-the-art wireless network. Students have access to a

variety of apps and multimedia digital academic content. Students in TK-1 have access to an iPad. Students in grades 2-8 have access to a laptop computer, with students in grades 4-8 taking laptops home for homework and research.

## Academic Achievement (Goal 2)

Students in HESD continue to make progress toward achieving proficiency on the State academic standards. On the 2019 school dashboard, All Students "Maintained" in ELA (per CDE Data Quest: 45.03% proficient) and math (per CDE Data Quest: 38.03% proficient).

Although test scores from the 2021 CAASPP indicate that many students have experienced learning loss due to school closures from the COVID-19 pandemic (2021 per CDE Data Quest, Math 25.74% proficient, ELA 39.22% proficient), the district will maintain and build on students' academic success by providing smaller class sizes, eliminating combination classes, and providing a robust summer and after-school instructional programs going forward.

On the 2022 Dashboard, All students received a bar level of "Low", and even though math proficiency levels increased from 2021, the proficiency levels are still below pre-Covid levels (per CDE Data Quest: 29.97% proficient), ELA scores increased back to their pre-Covid levels (per CDE Data Quest: 45.51% proficient).

On the 2022 Dashboard, EL Progress Indicator continues to be an area of success showing that 51.1% of the ELs are making progress compared to 41.9% in 2019.

## Safe Schools/Student Support (Goal 4)

The districts' suspension rate continues to be both an area of success and an area of need. The district's suspension rate is medium (2019 CA School Dashboard), and the number of students suspended each year continues to fall. From 2013 to 2019, the districts' suspension rate has decreased from 6.3% to 2.7%. This represents more than a fifty-percent reduction in the number of students suspended. This has been done without lowering the district's high standards for student behavior and citizenship.

2022 Dashboard data indicate that the COVID pandemic, school closures, and periods of distance learning have had a negative impact on student's social and emotional well-being, and suspension rates are trending upward (per 2022 Dashboard, All Students 4.4% suspension rate, County: 5.8%, State: 3.4%), especially at the junior high schools. The successful implementation of actions and services that support students' social and emotional well-being continues to mitigate the negative impact of the COVID pandemic.

The district's chronic absenteeism rate is both an area of success and an area of need. Between the 16-17 and 18-19 school years, the district's chronic absenteeism rate has maintained. The districts 18-19 chronic absenteeism rate of 7.9% is lower than both Kings County overall (9.7%) and the state of California overall (12.0%).

In order to maintain and build upon the district's previous successes in reducing suspension rates and maintaining a medium chronic absenteeism rate (per the 2019 California School Dashboard), students in Hanford Elementary are provided with an array of support services designed to reduce the barriers that can lead to absenteeism and discipline incidents or that otherwise stand in the way of learning. Schools are provided with nurses, counselors, and student specialists. To mitigate the impact of the COVID pandemic on students' social and

emotional well-being, the district added additional school counselors in 2021-2022. Each elementary school now has a full-time counselor. Each junior high school has two full-time counselors. Learning directors at the elementary schools and vice principals at the junior high school's coordinate services to ensure that students who need services receive them. School resource officers provide an additional layer of safety.

The COVID pandemic continues to have a significant negative impact on student attendance during the 2021-2022 school year. Department of Public Health required quarantines along with significant numbers of students testing positive and/or being symptomatic with COVID have caused significant rises in absenteeism. Per CDE Data Quest HESD Chronic absenteeism for 2021-2022 rose to 41.0% compared to the County: 36.9% and the State: 30.8%. The is a need to re-establish practices that had HESD Chronic Absenteeism rates lower than both the county and state.

## Well Maintained Campuses (Goal 4)

Well-maintained school campuses are an important factor in student safety and engagement. The physical state of the school sites in Hanford Elementary continues to be an area of success. Despite the fact that some schools are more than fifty years old, most schools received a score of "Exemplary" on the Facilities Inspection Tool. This score indicates the highest level of repair, operational readiness, and attractiveness.

To maintain and build upon this success, deferred maintenance will continue to be a priority for HESD.

Parent involvement (Goal 5, SP 3)

Parents in Hanford Elementary have multiple opportunities to receive information on their child's progress, to participate in educational and social activities, and to have their voices heard in decisions about the district's programs and services for students. The district's parent/teacher conference attendance rate is 99.8% (2022). On the district's surveys, parents overwhelmingly agree that there are opportunities to become involved in school activities, that they receive information about their child's progress, and that they have opportunities to provide input into the school's programs.

To maintain and build upon this success, the district will continue to upgrade technology tools to facilitate outreach and communication with families, a parent outreach center will provide parents with resources and training that will help them support their children in school, educational partner groups will continue to provide input and recommendations on the district's programs and services. The district will upgrade its online parent communication tools in 2021-2022.

# **Reflections: Identified Need**

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

The following reflects the district's Greatest Needs from the California School Dashboard:

#### 2019: ACADEMIC INDICATOR

ELA: All Students 2019: Orange (23.8 points below)

Mathematics: All Students 2019: Orange (40.7 points. below)

2022: ACADEMIC INDICATOR

ELA: All Students 2022: Low (17.5 points below-Low)

ELA: Students with Disabilities (98 points below-Very Low)

ELA: African American (58.5 points below-Low) Mathematics: 2022: Low (53.8 points below)

Mathematics: Students with Disabilities (126.9 points below-Very Low)

Mathematics: African American (100.7 points below-Low)

#### CHRONIC ABSENTEEISM INDICATOR

2019: Students with Disabilities: Red (13.7%)

2022: Due to the Covid pandemic, rates of Chronic Absenteeism increased dramatically (41.5%), placing every subgroup except Filipino's (High) into the Very High category, consistent with County data.

2019: SUSPENSION RATE INDICATOR

Foster Youth: Red (12.2%)

Students with Disabilities: Orange (5.7%)

African American: Red (8.2%) Two or More Races: Red (6.7%)

# 2022 SUSPENSION RATE INDICATOR

Homeless: Very High (9.4%)

Students with Disabilities: Very High (6.4%)

African American: Very High (9.1%) American Indian: Very High (13.2%)

Each of the needs identified above are discussed in detail below:

#### ACADEMIC INDICATOR

Students overall performance (the "All Students" group) scored in the Orange category for both ELA and math on the 2019 California School Dashboard and scored in the Low (Orange Equivalent) on the 2022 Dashboard. The district will take the following steps to address this need: Combination classes will be eliminated in grades 1-6 in all elementary schools.

Teachers will be provided with professional development and training designed to build their content knowledge and further develop their pedagogy.

Teachers will be provided with professional development and training designed to build their ability support English learners.

Up-to-date instructional materials will be provided to students in all content areas.

A robust summer instructional program will be implemented.

#### CHRONIC ABSENTEEISM INDICATOR

Students with Disabilities scored in the Red category on the 2019 California School Dashboard Chronic Absenteeism Indicator and the 2022 Dashboard showed every subgroup except Filipino's (High-orange equivalent) scored Very High (red equivalent), similar to county data. The district will take the following steps to address this need:

Implement a Director of School Climate, Child Welfare, and Attendance. The Director will provide technical assistance to schools in the development of programs that improve school attendance and reduce chronic absenteeism, focusing on the attendance of high needs subgroups including students with disabilities.

The director will monitor the implementation of school attendance related actions at school sites; direct and deliver professional development to student support staff including Learning Directors, Counselors, Student Specialists, and Vice Principals; monitor school attendance related data across the district.

Provide each school with a learning director. Learning directors coordinate the services students receive including services and activities that support school attendance. Learning directors lead the development, implementation, and monitoring of attendance support activities at the school site.

Provide each junior high with two school counselors, and provide the elementary schools with a counselors at each site. The school counselor provides counseling and guidance services that promote academic, career, personal, and social development as well as SEL (Social Emotional Learning) techniques. The school counselor serves as an advocate for high academic achievement and social development for all students through the provision of individual and schoolwide intervention strategies and counseling services. The school counselor provides personal and social counseling and interventions that promote positive interpersonal relationships and social skills including the importance of school attendance.

Provide each elementary school site with a student specialist and each junior high school with a vice principal. The primary purpose of the student specialist and vice principal is to provide students and their families with behavior and attendance support. Student specialists and vice principals work directly with students who have attendance challenges. Student specialists work with elementary students and their families. Vice principals work with junior high students and their families. The student specialist and vice principal function as personal advocates and as intermediaries in seeking to reduce or eliminate barriers to school attendance.

Implement 3 school social workers. The school social workers provides direct services to students and their families, and connects families with resources in the community that are intended to reduce the barriers that prevent students from attending school every day.

## ADDITIONAL LOCAL INFORMATION FROM 2020-2021

In the 2020-2021 school year, students attended school through distance learning for much of the school year because of school closures forced by the COVID-19 pandemic. Schools were required to complete a Tiered Re-engagement Plan for any student who did not participate in distance learning for three or more days in any given week. Schools in the district completed approximately 422 Tiered Re-engagement Plans for students. This indicates a great need going forward to ensure that students are connected (or re-connected) to their school; have strong relationships with their teachers, peers, and school staff; are engaged in school activities and learning; and that their social and emotional wellbeing is supported.

#### ADDITIONAL INFORMATION FROM 2021-2022

Data from the 2020-2021 CAASPP indicate that students have experienced significant learning loss from school closures, extended periods of distance learning, and high rates of absenteeism caused by the COVID pandemic. The percentage of students scoring proficient on the CAASPP declined by 5.81 percentage points in ELA and 12.29 for all students between the 2018-2019 and 2020-2021 CAASPP. Scores have declined across all student subgroups with English learners, African Americans, and Students with Disabilities being of particular concern. The 2022 CA Dashboard showed students scored 17.2 points below, compared to 23.8 points below in 2019 in ELA. In Math the CA Dashboard showed students scored 53.7 points below compared to 40.7 points below in 2019. The COVID pandemic continues to have a significant negative impact on student attendance in the 2021-2022 school year. Anecdotal information and internal student discipline data from the 2021-2022 school year indicate that the COVID pandemic, school closures, and periods of distance learning have had a negative impact on students' social and emotional wellbeing. Department of Public Health required quarantines along with significant numbers of students testing positive and/or being symptomatic with COVID have caused significant rises in absenteeism.

#### SUSPENSION RATE

While the district's suspension rate continued to decline through 2020-2021, and the district's overall performance was at the Green level on the CA School Dashboard Suspension Rate Indicator in 2019, there continues to be subgroups of students whose suspension rates are in the Red or Orange performance levels. These include foster youth, Students with Disabilities, African American, and Two or more Races. On the 2021-2022 CA Dashboard, the suspension rate rose to 4.4% (Dataquest showed 4.5% for 2021-2022 compared to the county with a rate of 5.8%).

Analysis of the district's suspension rate through Dataquest shows the following:

Overall (All Students) Suspension Rates:

2013 (CDE Dataquest) 6.3%

2014 (CDE Dataquest) 5.0%

2015 (CDE Dataquest) 5.1%

2016 (CDE Dataquest) 4.3%

2017 (CDE Dataquest) 3.4%

2018 (CDE Dataquest) 3.1%

2019 (CDE Dataquest) 2.8%

2020 (CDE Dataquest) 2.9%

2021 (CDE Dataquest) 0.5% (School closures and extended periods of distance learning effected student suspensions and suspension rates in 2020-2021.)

# 2022 (CDE Dataquest) 4.5%

While the district has reduced its suspension rates by more than fifty-percent from 2013 to 2019, the reduction of student suspensions continues to be a priority for Hanford Elementary. The following steps will be taken to continue to reduce the numbers of students being suspended with a focus on subgroups with high or increasing suspension rates:

Implement a Director of School Climate, Child Welfare, and Attendance. The Director will provide technical assistance to schools in the development of programs that improve school climate, reduce discipline incidents, and increase attendance; monitor the implementation of school climate actions at school sites; direct and deliver professional development to student support staff including Learning Directors, Counselors, Student Specialists, and Vice Principals; monitor school climate related data across the district. The director will serve as the district's homeless and foster youth liaison.

Provide each school with a learning director. Learning directors coordinate the services students receive including behavior interventions for at-risk students. Learning directors lead the development, implementation, and monitoring of behavior support plans and behavior contracts at the school sites.

Provide each elementary school with a school counselor, and provide the junior high schools with two counselors. The school counselor provides counseling and guidance services that promote academic, career, personal, and social development. The school counselor serves as an advocate for high academic achievement and social development for all students through the provision of individual and schoolwide intervention strategies and counseling services. The school counselor provides personal and social counseling and interventions that promote positive interpersonal relationships and social skills.

Provide each elementary school site with a student specialist and each junior high school with a vice principal. The primary purpose of the student specialist and vice principal is to provide students and their families with behavior and attendance support. Student specialists and vice principals work directly with students who have behavior challenges. Student specialists work with elementary students and their families. Vice principals work with junior high students and their families. The student specialist and vice principal function as personal advocates and as intermediaries in seeking prevention of discipline incidents and in seeking solutions to problems that get in the way of learning and personal growth.

# **LCAP Highlights**

A brief overview of the LCAP, including any key features that should be emphasized.

The key features of the Hanford Elementary School District LCAP stem from the district's five overarching goals.

- 1. Students will receive a broad educational program that includes English language arts, mathematics, science, history, visual and performing arts, and physical education.
- 2. All students will make progress toward proficiency on the state adopted standards and English learners will make progress learning the English language.
- 3. The district will support teachers and staff with professional development, training, and collaboration time.
- 4. Students will learn in a safe, well maintained school where they are supported, engaged, and connected to their school.
- 5. Communication between schools and home will be regular and meaningful.

With these five goals as a focus, the district provides services to students that are designed to provide the academic, social, and leadership supports necessary for them to become individuals who achieve academically, who respect basic cultural values, who demonstrate ethical behavior including respect for others, and who value personal integrity, responsibility, and accountability.

Services provided to students under each goal are as follows:

Goal 1: Students will receive a broad educational program that includes English language arts, mathematics, science, history, visual and performing arts, and physical education.

Under Goal 1, students are provided with materials, technology, activities, and courses of study that support and enrich their core, standards-aligned instruction. Services that students receive under Goal 1 include fully staffed school libraries that are open every day; computers and iPads; instruction in art, music, and physical education; academic study trips at each grade level; an after-school program; and after-school athletic activities.

Goal 2: All students will make progress toward proficiency on the state adopted standards and English learners will make progress learning the English language.

Under Goal 2, students are provided with the academic instruction and support that will enable them to achieve at high levels. Services that students receive under Goal 2 include the reduction of class-sizes in grades 4-6 and the elimination of combination classes in those grades, a summer academic and enrichment program, and supports for students who are English learners or foster youth. The district provides leadership under Goal 2 ensuring that core academic instruction is raising achievement, and that struggling students, ELs, homeless, and foster youth receive additional support.

Goal 3: The district will hire, support, and retain qualified teachers, support staff, and administrators.

Goal 3 supports students by ensuring that every student has a qualified, well-trained teacher. Under Goal 3, teachers are provided ongoing training and support that includes three full-days of professional development. Teachers with preliminary credentials who are new to the profession participate in a beginning teacher support program in which they receive additional training including one-on-one coaching and support for two years.

Goal 4: Students will learn in a safe, well maintained school where they are supported, engaged, and connected to their school. Under Goal 4, every school has a licensed vocational nurse on staff. LVNs are supervised by a team of registered nurses. Licensed school counselors serve both elementary and junior high students. Student specialists at the elementary schools and vice principals at the junior

high schools provide behavioral supports. Child welfare and support along with the Community Day School provide an additional layer of supports for students with behavioral challenges. School resource officers ensure that students feel safe (and are safe) at school.

Goal 5: Communication between schools and home will be regular and meaningful.

Under Goal 5 families are provided with a variety of information, training, and support. Additionally, families provide insight and input into the district's programs and services through the Parent Advisory Council, the District English Learner Advisory Committee, and School Site Councils.

# **Comprehensive Support and Improvement**

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

## Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

The Hanford Elementary Community Day School is eligible for comprehensive support and improvement.

# Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

DISCUSSION OF LEA'S LOCAL CONTEXT AND PROCESS FOR ENGAGING EDUCATIONAL PARTNERS IN EVIDENCE-BASED PLANNING:

LOCAL CONTEXT:

The Hanford Elementary Community Day School (CDS) is a community day school. CDS serves expelled students, students referred by a School Attendance Review Board or probation, and/or high-risk youth referred through a district-level process (which includes teachers, school leaders, in consultation with parents, administrators, paraprofessionals, and specialized instructional support personnel) who need a separate setting that is better matched to their academic, social, and emotional development needs than what can be provided in a traditional school setting.

Under normal circumstances, CDS' enrollment is between 10 and 35 students. CDS serves students in grades K-8. On March 13, 2020, due to a national emergency, the COVID-19 pandemic, CDS was closed. On August 13, 2020 schools in the Hanford Elementary School District implemented distance learning for all students. Students formerly enrolled at CDS participated in distance learning through their home schools. No students were enrolled at CDS for the majority of the 2020-2021 school year due to the COVID-19 pandemic. Schools reopened in the 2021-2022 school year and CDS once again began enrolling/accepting students and continued as normal in 2022-2023.

The Hanford Elementary CDS is in CSI for Chronic Absenteeism, Suspension Rate, and Low Performance.

#### PROCESS FOR ENGAGING EDUCATIONAL PARTNERS & EDUCATIONAL PARTNER GROUPS INCLUDED

Educational Partner groups included are parents, teachers, school and district administration.

# School Site Council (SSC)

The school maintains a school site council. The SSC is comprised of parents, teachers, and school staff. Parents make up 50% of the SSC with parents of EL students representing at least the same percentage on the committee as the percentage of EL students enrolled at the school. The school holds four school site council meetings each year, in October, December/January, February/March, and May. During these meetings, student achievement, attendance, and suspension data are reviewed; the school's/students' needs are assessed; and based on this analysis the school plan is developed. The school plan is approved by the school site council each year in May (for the upcoming school year), and again the following February. The Hanford Elementary School District Board of Trustees approves the school plans after the school site council has given their approval.

# English Learner Advisory Committee (ELAC)

The school's English Learner Advisory Committee has designated the SSC, established pursuant to Education Code Section 52852, to function as the advisory committee for English Learners (Education Code 52176) at the school. This means that the SSC acts as the advisory committee for ELs and is the voice of EL parents at the school site. The SSC performs all of the duties of the ELAC. Both the ELAC and the SSC have approved this designation.

# District English Learner Advisory Committee (DELAC)

The district maintains a District English Learner Advisory Committee (DELAC). The DELAC is comprised of the Director of Program Development, Assessment and Accountability, the Director of Curriculum for ELs, and parents of students who are English learners. The DELAC meets four times per school-year in November/December, January/February, March, and May. The DELAC advises the board on conducting a district-wide needs assessment on a school by school basis; advises the board on the district's plan for educational programs and services for English learners that takes into consideration the School Plan for Student Achievement; advises the governing board on the district's (and school site) annual needs assessment.

# LEA NEEDS ASSESSMENT: TYPES OF DATA EXAMINED/HOW DATA INFORMED PLAN DEVELOPMENT

The district leadership team consisting of the Assistant Superintendent of Curriculum and Instruction, the Director of Program Development, The ELA Curriculum Specialist, The Math Curriculum Specialist, and the School Principal, with support and technical assistance from the Kings County Office of Education, met regularly throughout the school year to provide technical assistance to the Community Day School (CDS). This assistance included the development of a comprehensive needs assessment. During these meetings, the team conducted an analysis of the school's data on chronic absenteeism, suspension rate, and performance on state and local assessments in ELA and math going back three school-years. Additionally, the team conducted a review of the school's instructional program; a review of the school's staffing and budgets; an analysis the school's professional development needs; and an identification of resource inequities. This information was shared with the educational partner groups identified above.

Because no students were attending CDS in the 2020-2021 school year due to the COVID-19 pandemic, no data was generated for attendance/absenteeism, suspension rate, or academic achievement. (It is not practicable to analyze data for the two students participating in distance learning through CDS in 2020-2021 due to student privacy concerns). CDS resumed operation for 2021-2022 school year and based on the CA Dashboard, the data showed students continued facing challenges with attendance, behavior, and academics. The school's and students' needs that were identified pre-COVID, attendance, behavior, and academics, continued to be a concern during the 21-22 school year.

#### Chronic Absenteeism:

Based on the on the 2019 California School Dashboard, CDS scored in the Red category for Chronic Absenteeism. The chronic absenteeism rate was 48.8% and increased over the prior year. CDS had one subgroup for chronic absenteeism, socioeconomically disadvantaged students. (This subgroup comprised all but two students cumulatively enrolled at the school.)

Based on the on the 2022 California School Dashboard, CDS did not have a Performance Level for Chronic Absenteeism, however, the chronic absenteeism rate was 65.4% and increased from pre-Covid levels.

Chronic absenteeism is one of the root causes negatively impacting the achievement of students who are placed at CDS. Students at CDS miss school at a rate that is much higher than students across the district. Chronic absenteeism is a contributing factor to students falling behind academically and to their weakening connection to school.

- There is need to provide students with activities, experiences, and relationships that increase their interest in learning and foster engagement with school.
- There is a need to strengthen the relationships between CDS students and adults in the school.
- There is a need to build the relationships between the families of CDS students and the school.
- There is a need to build CDS students' relationships with one another.

# Suspension Rates:

Based on the on the 2019 California School Dashboard, CDS scored in the Red category for suspension rates. CDS has two subgroups for suspension rates, Hispanic and Socioeconomically Disadvantaged. Both of these groups also scored in the Red category on the dashboard. The suspension rate for CDS was 46.3% and increased from the prior year.

Based on the on the 2022 California School Dashboard, CDS scored in the Very High (Red equivalent) category for suspension rates. CDS has one subgroup for suspension rates, Socioeconomically Disadvantaged which also scored in the Very High (Red equivalent) category on the dashboard. The suspension rate for CDS was 35.3%, which was a decrease from 2019 levels.

Students are placed at CDS either through expulsion or administrative placement. Students are placed at CDS because of behavior issues at their home school. These behavior issues are often long-standing. Students who are placed at CDS often come with significant social/emotional challenges that contribute to their behavioral challenges. Missed school due to suspensions is one of the root causes negatively impacting the achievement of students who are placed at CDS.

Many of the same needs that are addressed under chronic absenteeism also apply to suspensions for students at CDS.

- There is a need to strengthen the relationships between CDS students and adults in the school.
- There is a need to build the relationships between the families of CDS students and the school.
- There is a need to build CDS students' relationships with one another.
- There is a need to provide students with the skills that will enable them to foster and support these relationships.
- There is a need to provide ongoing support to students as they transition back to their home school.
- There is a need to provide families with education and support.

## Academic Achievement (Low Performance)

Because most students at CDS are not enrolled from Census day through the first day of state testing, CDS does not receive a color coded score on the California School Dashboard. Notwithstanding this, analysis of state and local assessment data show that students attending CDS perform far below their peers in the district in both ELA and math. Analysis of data across CDS indicates that absenteeism and suspensions combined with social/emotional and behavior challenges contribute to CDS students lagging behind in ELA and math. In some cases, by the time a student is assigned to CDS, by placement or expulsion, these barriers to learning have accumulated over several years of a student's time in school. Students placed at CDS are often one or more years below their chronological grade level academically.

- There is a need for an instructional program that can be individualized to a student's academic level, that has the capability for both remediation and acceleration, that has assessment and progress monitoring tools, and that can follow a student as they transition back into regular school.
- There is a need to monitor the progress of students in CDS allowing for comparison of CDS students' achievement to students across the district.
- There is a need for CDS students to participate in a subset of the district's assessments across the school year.

This data, examining attendance, absenteeism, suspension, and academic performance, along with input from the school's educational partner groups, uncovered the series of needs shown above that informed the development of the CSI school plan for student achievement. The Hanford Community Day School CSI school plan for student achievement addresses these needs and provides evidence based programs, practices, and interventions designed to meet these needs and ultimately to improve student academic achievement.

# **RESOURCE INEQUITIES**

The per-student spending for students at CDS is significantly higher than for students across the district. Class sizes at CDS are very small (often 10 students or less). Each classroom is provided with a teacher and an instructional aide. The school is also provided with an administrator and secretary.

Notwithstanding this level of spending and support, there are resource inequities at CDS. The district has a team of enrichment teachers (art, music, and physical education) that serve schools across the district on a rotational basis. This team has not served CDS at the same rate as other schools. The district has a team of instructional coaches that provide professional development and in-class coaching across the district. While the instructional coaches do serve teachers at CDS, it is not at the same rate as the other schools in the district. Teachers at CDS are not provided with early student release for collaboration on Wednesdays (as are other teachers in the district).

# SUPPORT FOR SCHOOL, IMPROVEMENT MODEL, REQUIREMENTS, EVIDENCE BASED STRATEGIES

The ADDIE Model, a 5-phase approach to building effective learning solutions, is used to support improvement at CDS. (See: <a href="https://ccee-ca.org/wp-content/uploads/2019/11/CCEE-Pilot-Partner-Continuous-Improvement-Toolkit.pdf">https://ccee-ca.org/wp-content/uploads/2019/11/CCEE-Pilot-Partner-Continuous-Improvement-Toolkit.pdf</a>) Using this model, the school site, along with its educational partner groups, analyze data, design objectives and strategies that will lead to improvement, develop a plan of action, implement the plan, monitor and evaluate its effectiveness. This process is continuous and will lead to improved outcomes for students.

# Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

# PROCESS FOR MONITORING AND EVALUATING IMPLEMENTATION/EFFECTIVENESS OF PLAN

The district leadership team consisting of the Assistant Superintendent of Curriculum and Instruction, the Director of Program Development, the ELA Curriculum Specialist, Math Curriculum Specialist, along with the School Principal meet regularly to monitor the implementation of the CSI school plan for student achievement. At these meetings local data for attendance, behavior incidents, and suspensions, along with local assessment data is reviewed. Additionally, financial documents that show the implementation of actions detailed in the school plan are reviewed. This data is reviewed along-side of the evidenced based actions detailed in the CSI plan. Determinations are made as to the level of implementation as well as the effectiveness of these actions. Using this information, decisions are made as to whether to add additional actions, continue existing actions, modify existing actions, or discontinue existing actions. (This follows the phases of the ADDIE Model discussed above.) This information is shared with educational partners at school site council meetings.

# **Engaging Educational Partners**

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

# PARENTS, COMMUNITY: PARENT ADVISORY COMMITTEE (PAC)

The district's Parent Advisory Committee (PAC) met regularly throughout the school year. Each school site council elected a parent for the district PAC, including a parent representing the "students with disabilities" subgroup. The PAC met six times during the school year (two training sessions and four regular meetings). The superintendent, director of categorical programs, and/or director of curriculum attended these meetings. The purpose of the PAC is to engage parents in the LCAP review and planning process, to elicit their input into the district's LCAP, and to provide them with the opportunity to voice priorities for their students. Information regarding the state priorities, the district's goals, the purposes of the supplemental and concentration funding, programs and services for Unduplicated Pupils, were presented to parents. The PAC reviewed information and/or data showing the district's performance in relation to the metrics that are part of each of the state's priorities. The PAC reviewed drafts of the LCAP throughout the school year providing input and advice as the plan was reviewed and developed.

Parent Advisory Committee met on:

- 10/25/2022 PAC Training Session #1
- 11/15/2022 PAC Training Session #2
- 12/13/2022 PAC Meeting #1
- 2/7/2023 PAC Meeting #2
- 3/21/2023 PAC Meeting #3
- 5/16/2023 PAC Meeting #4

# PARENTS, COMMUNITY: DISTRICT ENGLISH LEARNER ADVISORY COMMITTEE (DELAC)

The LCAP is a standing item on the District English Learner Advisory Committee (DELAC) agenda. (Note that the DELAC is comprised of parents of students who are English learners; community members with an interest in the achievement of ELs and the programs and services they receive; and district level leadership.) At each DELAC meeting, members receive information and provide recommendations on the development and implementation of the LCAP. The DELAC reviews the achievement and progress of EL students in detail, including the California School Dashboard English Learner Progress Indicator, the Academic Indicators in English language arts and math, the Suspension Rate and Chronic Absenteeism Indicators. The DELAC receives information on the district's reclassification procedures and rates, along with other data including data relating to the metrics that are part of the state's priorities. Members receive information and provide recommendations on programs and services for English learners. DELAC members review EL student achievement and provide recommendations as to how the district's programs, including programs within the LCAP, can be improved to increase the achievement of ELs.

The DELAC met on:

- 10/27/22 Training Session #1
- 11/17/22 Training Session #2
- 12/15/22 Meeting #1
- 2/9/23 Meeting #2

- 3/23/23 Meeting #3
- 5/18/23 Meeting #4

PARENTS, COMMUNITY: SCHOOL SITE ENGLISH LEARNER ADVISORY COMMITTEE (ELAC)/School Site Council (SSC) Members receive information and provide recommendations on programs and services for English learners. (Note that the DELAC is comprised of parents of students who are English learners; community members with an interest in the achievement of ELs and the programs and services they receive; and school site staff.) At each ELAC meeting, members receive information and provide recommendations on the development and implementation of EL programs and services as well as SPSA. The ELAC reviews the achievement and progress of EL students in detail, including the California School Dashboard English Learner Progress Indicator, the Academic Indicators in English language arts and math, the Suspension Rate and Chronic Absenteeism Indicators. The ELAC receives information on the district's/school's reclassification procedures and rates. ELAC members review EL student achievement and provide recommendations as to how the district's/school's programs, can be improved to increase the achievement of ELs. Each school meets at least 4 times each school year.

#### PARENTS, COMMUNITY: HESD LCAP PARENT SURVEY

The survey was distributed to families in February 2022 and February 6, 2023 and remained open for about two weeks. The HESD LCAP Parent survey was delivered to all parents/guardians of students in the district. On the survey, parents have the opportunity to voice their opinion on topics related to the district's goals and the state's priorities.

## PUPILS: LCAP STUDENT FOCUS GROUP

March 2022 and March 15, 2023

Each year, the district holds a student focus group to give students the opportunity to have their voices heard in relation to the LCAP. Students representing Hamilton, Jefferson, Lincoln, Lee Richmond, Washington, King, Monroe, Roosevelt, Simas, Kennedy, and Wilson schools attend the session. At the LCAP Focus Group, students receive information on the district's services and programs for Unduplicated Pupils and provide input and recommendations. For 2019-2020 and 2020-2021, the LCAP Student Focus Group was suspended due to the COVID pandemic social distancing concerns. The LCAP Student Focus Group resumed in 2021-2022 and was held on March 23, 2022, and then again in 20223 on March 15th. At the LCAP Student Focus Group, roughly sixty student representatives worked in small groups with school and district staff to learn more about the district's programs and services for Unduplicated Pupils. The school and district staff also acted as facilitators for conversations around input into these programs and services. Staff recorded students' input and suggestions. The school and district staff facilitating student conversations included art, music, and physical education teachers; school nurses and LVNs; school counselors and social workers; representatives of the district's after school and summer programs; and the Director of Food Services.

## PUPILS: HESD LCAP STUDENT SURVEY

March 2022 and March 2023

The HESD LCAP Student survey was delivered in March 2022 and March 2023 to all students in grades in 5-8. On the survey, students voiced their opinions on programs and services for Unduplicated Pupils.

# TEACHERS: HESD LCAP TEACHER SURVEY

#### March 2022 and March 2023

The HESD LCAP teacher survey was delivered to all teaching staff in 2022 and again in 2023, including itinerant teachers. On the survey, teachers voiced their opinions on programs and services for Unduplicated Pupils.

#### PRINCIPALS, ADMINISTRATION: INSTRUCTIONAL CABINET

Instructional Cabinet was held on:

9/29/2022 (including data meeting prior to Instructional Cabinet)

10/27/2022 (including site visits to Wilson, Simas, Hamilton, and King prior to Instructional Cabinet)

12/1/2022 (including data meeting prior to Instructional Cabinet)

2/23/2023 (including data meeting prior to Instructional Cabinet)

3/23/2023 (including site visits to JFK, Monroe, Jefferson K-5, and Washington prior to Instructional Cabinet)

4/27/2023 (including site visits to Jefferson 6-8, Lincoln, Roosevelt, Richmond prior to Instructional Cabinet)

6/8/2023

The district's Instructional Cabinet met throughout the school year. At these meetings, administrators including Principals, Learning Directors, district office managers, and Curriculum Specialists conducted analysis of student achievement and performance in absenteeism and suspension rates. The instructional cabinet provided administrators with the opportunity to give input into the LCAP, including programs and services for Unduplicated Pupils based on analysis of students' academic and social/emotional needs.

# SELPA: SELPA Meeting

The Assistant Superintendent of Special Services, the Assistant Superintendent of Curriculum and Instruction, The Director of Program Development, Assessment & Accountability, a school principal, and a special education teacher met with SELPA on March 31, 2023 for the current 2022-2023 school year. At this meeting, the group conducted an analysis of student achievement and performance in absenteeism and suspension rates for students with disabilities. Using this analysis to assess the needs of students with disabilities across the district, the SELPA made recommendations for programs and services in the district that support students with disabilities.

# BARGAINING UNITS, OTHER PERSONNEL

The LCAP is a regular agenda item at the district's meet-and-consult sessions with the certificated and classified collective bargaining units. These groups have provided input into the district's services and programs and on how to prioritize these programs and services. Hanford Elementary Teachers Association (HETA) meet-and-consult is held on the first Monday of each month. California School Employee's Association (CSEA) meet and consult is held on the third Monday of each month.

# A summary of the feedback provided by specific educational partners.

PARENTS, COMMUNITY: PARENT ADVISORY COMMITTEE (PAC) Recommendations (State Indicators)

The Parent Advisory Committee provided specific recommendations for the district's Expected Outcomes for all students, and for each student subgroup, in each of the State Indicators (ELA, math, chronic absenteeism, suspension rates). (See details in the next section below).

2022-2023 School Year Recommendations (Local Indicators)

December 13, 2022

- 1. The PAC recommends that the board approve BP6020 Parent Involvement
- 2. The PAC recommends that the district covers the laptop/iPad insurance instead of the parents
- 3. The PAC recommends that the district continue to ensure that all students have the required instructional materials.
- 4. The PAC recommends that the district look at improving the JFK parking lot, particularly the southeast entry/exit steepness/angle and the driveway width to the west entry/exit as it's narrow for cars to pass.
- 5. The PAC recommends that the district have teacher job fairs at the school sites and look to work with JTO for recruitment.
- 6. The PAC recommends the district look to expand its summer and after-school program to include topics like: West Hill's 5 C's, Overnight Outdoor Ed, and summer "tracks" such as Culinary, Home Economics, and Gardening.

February 7, 2023

- 1. The PAC recognizes that in-person learning, students in their classrooms with their teachers, is the most effective form of learning.
- 2. The PAC recommends continuing, and expand if possible, Parent Workshops (Parent Education Nights) and the READY program, including homework help, enrichment activities, and looking to including afterschool clubs with a focus on reaching our struggling subgroups.
- 3. The PAC recommends that the district implement paraprofessionals in classrooms (Ed. Tutors, interns, volunteers) to work in classrooms providing teachers greater opportunity to give students individualized instruction.
- 4. The PAC recommends the need for consistency of teaching math practices across grade levels while continuing with differentiated instruction.
- 5. The PAC recommends to include on classroom-to-home communications, including how-to links to videos and/or instructions that breaks down math steps and How-To's for current and upcoming math skills including a monthly/quarterly math how-to guide for parents to help their child at home.
- 6. The PAC recommends providing transportation home for athletes in after school sports after practice.
- 7. The PAC recommends expanding the number of bus stops in the community for each school site.
- 8. The PAC recommends looking into and/or bringing back a "Sharing Table" in the cafeteria at lunch.
- 9. The PAC recommends expanding the PAL program from the elementary schools to incorporate the Junior High Schools.

March 21, 2023

- 1. The PAC recommends approving the 2023-2024 Expected Outcomes (growth targets) for the district's Local Control Accountability Plan (LCAP)
- 2. The PAC recommends continuing to provide the current level of support for students including nurses, counselors, social workers, student specialists and vice principals.
- 3. The PAC recommends continuing to provide supports for foster and homeless students.
- 4. The PAC recommends including student health education, parent workshops, and/or flyers regarding vaping and vape pens.
- 5. The PAC recommends looking at bringing back the D.A.R.E. program
- 6. The PAC recommends providing communication to parents around COVID and when it's ok to send students to school and when students

### should be kept home.

### May 16, 2023

- 1. The PAC recommends approving the changes to the School Family Compact (School Site Councils will approve the School Family Compact during SSC meeting #1 next school year).
- 2. The PAC recommends that the HESD Board of Trustees approve the 2021-2022 to 2023-2024 (Year 3) Local Control Accountability Plan.

### PARENTS, COMMUNITY: DISTRICT ENGLISH LEARNER ADVISORY COMMITTEE (DELAC)

The District English Learner Advisory Committee provided specific recommendations for the district's Expected Outcomes for English learners in each of the State Indicators (ELA, math, chronic absenteeism, suspension rates). (See details in the next section below).

#### 2022-2023 School Year

### December 15, 2022

- Approve the HESD Parent Involvement Policy BP/AR 6020.
- Continue to provide teacher training and support site administration to ensure students receive both designated and integrated ELD instruction.
- Continue to provide parents with engagement opportunities such as Kinder Counts/Kinder Cuenta, and First and Forward/Primero y
  Adelante parent academies.
- Continue to monitor the progress of English learners and provide interventions that support English learners to be reclassified to Fluent English Proficient within six years of enrollment.
- Continue to provide leadership support to school site teams to monitor progress and applicable reclassification criteria of English learners with an Individual Education Plan.

### February 9, 2023

- Continue to monitor English learners' progress at the district/school site level and identify performance trends across grade levels.
- Continue to provide both Integrated and Designated English Language Development instruction to English learners with an emphasis on students' use of academic English across content areas (science, social studies, math).
- Continue to communicate with parents and students regarding English language development progress and include goal setting to increase the reclassification of English learners.
- Recommendation to Approve BP 6174.
- Continue to provide parents/guardians with mandatory notifications. (5 CCR Section 11308)

### March 23, 2023

- Continue Continue to provide professional development for teachers and administration that specifically supports Designated and Integrated English language development instruction for English learners.
- Continue to communicate with parents and students regarding English language development progress and use goal setting to ensure that students demonstrate growth on the yearly Summative English Language Proficiency Assessments for California (ELPAC).
- Continue to provide Title III Tutoring to students in need of additional English Language Development and consider using Educational Tutors whenever teachers are unavailable to tutor at specific school sites.

• Continue to analyze district attendance patterns across grade levels to tailor parent education and communication regarding the impact of regular school attendance on student achievement.

### May 18, 2023

- Approve the School Family Compact
- Provide parent training that aligns with the "Parent Promises" listed in the School Family Compact (e.g. the importance of sleep which impacts students' ability to come to school each day prepared to learn).
- The DELAC recommends that the HESD Board of Trustees approve the 2021-2022 to 2023-2024 (Year 3) Local Control Accountability Plan.

PARENTS, COMMUNITY: SCHOOL SITE ENGLISH LEARNER ADVISORY COMMITTEE (ELAC)/School Site Council (SSC) Members receive information and provide recommendations on programs and services for English learners. (Note that the DELAC is comprised of parents of students who are English learners; community members with an interest in the achievement of ELs and the programs and services they receive; and school site staff.) At each ELAC meeting, members receive information and provide recommendations on the development and implementation of EL programs and services as well as SPSA. The ELAC reviews the achievement and progress of EL students in detail, including the California School Dashboard English Learner Progress Indicator, the Academic Indicators in English language arts and math, the Suspension Rate and Chronic Absenteeism Indicators. The ELAC receives information on the district's/school's reclassification procedures and rates. ELAC members review EL student achievement and provide recommendations as to how the district's/school's programs, can be improved to increase the achievement of ELs. Each school meets at least 4 times each school year.

2022-2023 School Year - Synopsis of the feedback received from the School Site ELAC/SSC meetings

- Members shared that they would like more opportunities to visit the school site or classrooms for cultural events/celebrations. A member shared that the school cultural committee would appreciate more parent involvement/support as they prepare more cultural events for our school in the future.
- The committee asked if students were measured in other ways than traditional testing. A teacher member explained that we use multiple measures of assessment to measure students understanding. She explained that students can demonstrate their understanding through projects and through verbal explanations. She also explained that while these types of measures are not used on the state assessment, the questions that are on the state assessment have improved. She said now they have questions that ask students to pick "all that apply" and to "put these choices in order". She feels these provide a better gauge of student understanding.
- A parent member stated that she would like to see us offer more of the life skills type of classes like learning things such as balancing a checkbook, cooking, filling out an application, changing a tire, just the basic skills. A teacher member shared that we are starting to branch out and offer more classes like this. We currently have journalism, video production, 3-D printing, consumer math, and gardening.
- The committee asked if we have specific times of the day that we dedicate to just ELD/language instruction. The Learning Director explained that Hanford Elementary has an integrated ELD time and designated ELD time to help support our EL students. Our

- designated time is 30 minutes each day and our integrated time is throughout the school day. Some grade levels deploy out to other teachers for ELD instruction and other grade levels keep their EL students during ELD instruction.
- A committee member stated that she was impressed with the varied PD workshops that the district has to offer. A school staff member stated that the district sends out surveys to teachers to gear PD towards what teachers need.

#### PARENTS, COMMUNITY: HESD LCAP PARENT SURVEY

Parents responded to a variety of questions related to their level of satisfaction with their students' education, parent communication and involvement, school safety, and instructional programs. Survey responses indicate that parents are overwhelmingly satisfied in all of these areas.

#### PUPILS: LCAP STUDENT FOCUS GROUP/ HESD LCAP STUDENT SURVEY

Students recommended that the district maintain the programs and services for under each of the districts five LCAP goals at their current levels, with an emphasis on art, music, physical education, study trips, and other enrichment activities. The students recommend expanding these activities as funding permits. The students also recommend maintaining services and programs that support physical and social/emotional well-being. The LCAP Student Focus Group provided the following specific recommendations:

### 2022-2023 School Year (March 15, 2023)

After School Programs & Summer Programs:

- \* After School: Create the following clubs: Art Club, Baking Club, Podcast/Video Club, Photography Club, Bike Building Club, Science Club
- \* Summer Programs: Start at a later time, Water activities, Promote using social media, Half day activities, Hosting competitions with awards, Dance classes, Video Game competitions

Art, Music, PE:

- \* Art: Clubs, More Art Teachers, Variety Materials, More Art Time, Art Shows, Murals, Group Projects
- \* Music: More instrument Choices, More band time, More Band teachers, More Band trips, Watching High School Performances, Student choice to pick songs
- \* Physical Education: More Variety of Sports, More tournaments, Longer Activities, Skill building, More PE time, Include Music Counselors & Social Workers
- \* Class presentations, Open door policy, Be visible, Easier to talk to or communicate with School Nurses
- \* Student Leader to help when another student is hurt, Health Clubs, Mental health care, Teaching food allergies

### PRINCIPALS, ADMINISTRATION: INSTRUCTIONAL CABINET/ HESD LCAP ADMINISTRATOR SURVEY

The district's administrators provided specific recommendations for the district's Expected Outcomes for all students, and for each student subgroup, in each of the State Indicators (ELA, math, chronic absenteeism, suspension rates). (See details in the next section below). Instructional Cabinet recommended that the district maintain the programs and services for Unduplicated Pupils under each of the districts five LCAP goals at their current levels.

### SELPA: SELPA Meeting (March 31, 2023)

The SELPA provided specific recommendations for the district's Expected Outcomes for students with disabilities in each of the State Indicators (ELA, math, chronic absenteeism, suspension rates). (See details in the next section below).

The SELPA made the following specific recommendations:

- \* SWD Suspension: Look at suspension data of SWD of why they were suspended to see if there are patterns to target
- \* Continue with ensuring equity of SWD in READY and other programs (SWD was included in this year's LCAP Focus group)
- \* Parent Survey: Specific questions for SWD parents "If you have a student with a 504 or IEP......." then SWD parents would answer a set up questions
- \* UDL (Universal Design for Learning): Look at possibly incorporating UDL training

#### TEACHERS: HESD LCAP TEACHER SURVEY

The district's teachers recommended that the district maintain the programs and services for Unduplicated Pupils under each of the districts five LCAP goals at their current levels.

### BARGAINING UNITS, OTHER PERSONNEL

Bargaining units recommended:

- \* Bringing back a program similar to a pre-covid program called Wednesday Leadership Project that focused on some of our students most in need
- \* Having afterschool enrichment that also includes academics
- \* Having an additional EL Aide for junior high school
- \* The district maintain the programs and services for Unduplicated Pupils under each of the districts five LCAP goals at their current levels, with an emphasis on increasing services for school safety and student physical and social/emotional wellbeing as funding permits.

### A description of the aspects of the LCAP that were influenced by specific input from educational partners.

The Parent Advisory Committee and the District Instructional Cabinet recommend the Expected Outcomes below for all students and all subgroups. The District English Learner Advisory recommends the Expected Outcomes below for the English Learner subgroup. The SELPA recommends the Expected Outcomes below for the Students with Disabilities Subgroup. These expected outcomes, based on educational partner input, will be the district's Expected Outcomes for the achievement and performance on the California School Dashboard State Indicators (ELA, Math, Chronic Absenteeism, Suspension Rate).

Because the California School Dashboard was suspended for 2021-2022, the committees recommend that the district add data from the California Department of Education's Dataquest publication to the metrics. The committees further recommend that the district add both a new baseline and expected outcome for academic indicators 2024 (using the percentage of students scoring proficient in ELA and math on the California Assessment of Student Performance and Progress (CAASPP) as the metric). The committees recommend that data from the

California Department of Education's Dataquest publication be incorporated into the existing metrics (baseline and expected outcome) for suspension rates and chronic absenteeism.

ENGLISH LANGUAGE ARTS: For Baseline & Expected Outcome see below in Goal 2 (Measuring and Reporting Results)

MATHEMATICS: For Baseline & Expected Outcome see below in Goal 2 (Measuring and Reporting Results)

CHRONIC ABSENTEEISM: For Baseline & Expected Outcome see below in Goal 4 (Measuring and Reporting Results)

SUSPENSION RATES: For Baseline & Expected Outcome see below in Goal 4 (Measuring and Reporting Results)

### **ACTIONS**

Parents: DELAC & PAC

The district will continue to provide academic support for English learners (Action 2.4).

The district will continue to support teachers new to the profession with a New Teacher Induction Program (Action 3.3).

The district will continue to provide social and emotional supports for students (Action 4.1, 4.2, 4.3).

### Students: LCAP Student Focus Group

- \* Elementary physical education programs will be provided with additional equipment and supplies. (Action 1.5)
- \* As the COVID pandemic subsides, schools will resume their study trips. (Action 1.4)
- \* As the district expands its summer and after school programs, these will include a balance of academic and enrichment activities. (Action 1.6, 2.2) (Also see "Description of changes made to goal, metrics, desired outcomes, actions" for these actions under goals 1 and 2)
- \* The district will promote or summer/Saturday programs as they expand. (Action 2.2) (Also see "Description of changes made to goal, metrics, desired outcomes, actions" for these actions under goal 2)
- \* The district will include both academic and recreational trips in summer, Saturday, and after school programs. (Action 1.6, 2.2) (Also see "Description of changes made to goal, metrics, desired outcomes, actions" for these actions under goals 1 and 2)

Teachers, Principals, Administrators, Bargaining Units, and Other School Personnel

Programs and services for Unduplicated pupils under each of the district's five LCAP goals will be maintained at current levels or expanded. (See goals 1-5)

### **Goals and Actions**

### Goal

Goal #	Description
1	Students will receive a broad educational program that includes English language arts, mathematics, science, history, visual and performing arts, and physical education.

### An explanation of why the LEA has developed this goal.

The district developed this goal because a our educational partner groups support the idea that a good education is focused on reading and math, but is also well-rounded, providing science, history, art, music, and physical education. Moreover, the district's educational partners believe in a well-rounded education for students that includes these areas of study and that also provides opportunities to travel to museums and scientific exhibits, to participate in concerts and sporting events, and to have access to modern technology. A broad educational program is one of the State's identified priorities (Priority 7).

The district has developed this goal:

- \* Because we have a large number of students from low income families, and students from low income families sometimes lack the resources to experience the types of enrichment activities, such as music, art, and physical education, that have been shown to increase academic achievement; there is a need to provide students with an educational program that includes these areas of study. Moreover, 98% of parents agree/strongly agree that, "In addition to ELA and mathematics, it is important for my child to have instruction in science, history, art, music, and physical education (2022 HESD Parent Survey).
- \* Because we have a large number of students from low income families, and students from low income families sometimes lack the resources to experience activities that have been shown to increase their interest and engagement in school such as travel to museums, zoos, and parks such as Yosemite or Sequoia; there is a need to provide students with academic study trips. Moreover, 96% of parents agree/strongly agree that "It is important for my child to attend academic study trips that are aligned with classroom instruction including travel to museums, zoos, state and national parks (2022 HESD Parent Survey).

The metrics below will measure the extent to which we deliver a broad educational program to our students. The actions are the individual components of the broad educational program that will be provided to students, for example, art, music, physical education, technology resources etc.

# **Measuring and Reporting Results**

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 2: Implementation of State Standards addresses: A. The implementation of state board adopted academic content and performance standards for all students, which are: a. English Language Arts – Common Core State Standards for English Language Arts b. Mathematics – Common Core State Standards for Mathematics c. English Language Development d. Career Technical Education e. Health Education Content Standards f. History-Social Science g. Model School Library Standards h. Physical Education Model Content Standards i. Next Generation Science Standards	•	Although the CA School Dashboard is suspended for 2021- 2022, the district completed the required Local Indicators and posted them on the CA School Dashboard. The district would have received a score of "Met" on the Implementation of Academic Standards Local Indicator if the dashboard were not suspended.  (A score of "Met" on the CA School Dashboard: Implementation of Academic Standards Local Indicator shows that the district has met all of the metrics (a-k) under Priority 2.)	The District received a score of "Met" on the 2022 CA School Dashboard: Implementation of Academic Standards Local Indicator.  (A score of "Met" on the CA School Dashboard: Implementation of Academic Standards Local Indicator shows that the district has met all of the metrics (a-k) under Priority 2.)		The District will receive a score of "Met" on the CA School Dashboard Implementation of Academic Standards Local Indicator.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
j. Visual and Performing Arts k. World Language;					
Priority 7: Course Access addresses the extent to which pupils have access to and are enrolled in: A. A broad course of study including courses described under Sections 51210 and 51220(a)-(i), as applicable; B. Programs and services developed and provided to unduplicated pupils C. Programs and services developed and provided to individuals with exceptional needs.	Dashboard: Access to a Broad Course of Study Local Indicator. (A score of "Met" on	Although the CA School Dashboard is suspended for 2021- 2022, the district completed the required Local Indicators and posted them on the CA School Dashboard.  The District would have received a score of "Met" on the 2022 CA School Dashboard: Access to a Broad Course of Study Local Indicator if the dashboard were not suspended.  (A score of "Met" on the CA School Dashboard: Implementation of Access to a Broad Course of Study Local Indicator shows that the district has met all of the metrics (A, B, C) under Priority 2.)	The District received a score of "Met" on the 2022 CA School Dashboard: Access to a Broad Course of Study Local Indicator.  (A score of "Met" on the CA School Dashboard: Implementation of Access to a Broad Course of Study Local Indicator shows that the district has met all of the metrics (A, B, C) under Priority 2.)		The District will receive a score of "Met" on the CA School Dashboard Access to a Broad Course of Study Local Indicator.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 7: Course Access addresses the extent to which pupils have access to and are enrolled in: B. Programs and services developed and provided to unduplicated pupils California Education Code Section 42238.02(b) (1) For purposes of this section unduplicated pupil means a pupil enrolled in a school district or a charter school who is either classified as an English learner, eligible for a free or reduced-price meal, or is a foster youth.	Students received instruction in art, music, and physical education, and participate in these subjects as evidenced by the numbers of students in art, music, and PE along with the number of minutes of PE students receive.  Elementary Schools: Art: All Students received art Instruction. Music: 5th and 6th grade students self-select participation in band: 5th Grade: 209 6th Grade: 151 (Total 360)  All students in 4th grade at Roosevelt, Lincoln, and King schools received music instruction. (The schools with the highest #s of low income students)	Students received instruction in art, music, and physical education, and participate in these subjects as evidenced by the numbers of students in art, music, and PE along with the number of minutes of PE students receive.  Elementary Schools: Art: All Students received art Instruction. Music: 5th and 6th grade students self-select participation in band: 5th & 6th grade 466  All students in 4th grade at Roosevelt, Lincoln, and King schools received music instruction. (The schools with the highest #s of low income students)	Students received instruction in art, music, and physical education, and participate in these subjects as evidenced by the numbers of students in art, music, and PE along with the number of minutes of PE students receive.  Elementary Schools: Art: All Students received art Instruction. Music: 5th and 6th grade students self-select participation in band: 5th Grade: 248 6th Grade: 248 6th Grade: 215 (Total 463)  All students in 4th grade at Richmond, Roosevelt, Lincoln, and King schools received music instruction. (The schools with the highest #s of low		Students will receive instruction in art, music, and physical education, and participate in these subjects as evidenced by the numbers of students in art, music, and PE along with the number of minutes of PE students receive.  All students will receive the required number of PE minutes.  Elementary Schools: Art: All Students will receive art Instruction. Music: 5th and 6th grade students will self-select participation in band: 5th Grade: 200 6th Grade: 175  All students in 4th grade at Roosevelt, Lincoln, and King schools will receive music instruction.
	Junior High	239 students chose art.	income students)		(The schools with the

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	226 students chose art. 240 students chose music.	185 students chose music.	Junior High 227 students chose art. 248 students chose music.		highest #s of low income students)  Junior High 250 students will choose art. 250 students will choose music.
Priority 7: Course Access addresses the extent to which pupils have access to and are enrolled in: C. Programs and services developed and provided to individuals with exceptional needs.	Students (including with exceptional needs) received instruction in art, music, and physical education, and participate in these subjects as evidenced by the numbers of students in art, music, and PE along with the number of minutes of PE students receive.  Elementary Schools: Art: All Students received art Instruction. Music: 5th and 6th grade students self-select participation in band: 5th Grade: 209 6th Grade: 151 (Total 360)	Students (including with exceptional needs) received instruction in art, music, and physical education, and participate in these subjects as evidenced by the numbers of students in art, music, and PE along with the number of minutes of PE students receive.  Elementary Schools: Art: All Students received art Instruction. Music: 5th and 6th grade students self-select participation in band: 5th & 6th grade 466  All students in 4th grade at Roosevelt,	Students (including with exceptional needs) received instruction in art, music, and physical education, and participate in these subjects as evidenced by the numbers of students in art, music, and PE along with the number of minutes of PE students receive.  Elementary Schools: Art: All Students received art Instruction. Music: 5th and 6th grade students self-select participation in band: 5th Grade: 248 6th Grade: 215 (Total 463)		Students will receive instruction in art, music, and physical education, and participate in these subjects as evidenced by the numbers of students in art, music, and PE along with the number of minutes of PE students receive.  All students will receive the required number of PE minutes.  Elementary Schools: Art: All Students will receive art Instruction. Music: 5th and 6th grade students will self-select participation in band: 5th Grade: 200 6th Grade: 175

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Junior High 226 students chose art. 240 students chose music.	Lincoln, and King schools received music instruction. (The schools with the highest #s of low income students)  Junior High 239 students chose art. 185 students chose music.	Junior High 227 students chose art. 248 students chose music.		All students in 4th grade at Roosevelt, Lincoln, and King schools will receive music instruction. (The schools with the highest #s of low income students)  Junior High 250 students will choose art. 250 students will choose music.
Priority 8: Pupil Outcomes addresses pupil outcomes, if available, for courses described	Students are enriched by art, music, and physical education, feel more engaged in school, and are motivated to achieve as a result of participating in these activities as evidence by survey results.  % Agree/Strongly Agree:  Physical education	Students are enriched by art, music, and physical education, feel more engaged in school, and are motivated to achieve as a result of participating in these activities as evidence by survey results.  % Agree/Strongly Agree:  Physical education	Students are enriched by art, music, and physical education, feel more engaged in school, and are motivated to achieve as a result of participating in these activities as evidence by survey results.  % Agree/Strongly Agree:  Physical education		Students will be enriched by art, music, and physical education, feel more engaged in school, and are motivated to achieve as a result of participating in these activities as evidence by survey results.  % Agree/Strongly Agree:  Physical education
	activities enrich (improve) my experience at school:82%	activities enrich (improve) my experience at school: 74.2%	activities enrich (improve) my experience at school: 73.37%		activities enrich (improve) my experience at school: 80%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Meurc	Participating in physical education motivates me to come to school every day:64%  Participating in music enriches (improves) my experience at school: 91%  Participating in music motivates me to come to school every day:77%  Learning about music will help me in the future:80%  Participating in art enriches (improves) my experience at school:74%  Participating in art motivates me to come to school every day:66%  Learning about art will help me in the future:67%	Participating in physical education motivates me to come to school every day: 51.01% Agree/Strongly Agree  Participating in music enriches (improves) my experience at school: 85.94% Agree/Strongly Agree Participating in music motivates me to come to school every day: 73.82% Agree/Strongly Agree Learning about music will help me in the future: 60.3% Agree/Strongly Agree Participating in art enriches (improves) my experience at school: 67.02% Agree/Strongly Agree Participating in art motivates me to come to school every day: 60.3% Agree/Strongly	Participating in physical education motivates me to come to school every day: 48.76% Agree/Strongly Agree  Participating in music enriches (improves) my experience at school: 80.83% Agree/Strongly Agree Participating in music motivates me to come to school every day: 70.43% Agree/Strongly Agree Learning about music will help me in the future: 78.1% Agree/Strongly Agree Participating in art enriches (improves) my experience at school: 65.91% Agree/Strongly Agree Participating in art motivates me to come to school every day: 59.83%	rear 3 Outcome	Participating in physical education motivates me to come to school every day:75%  Participating in music enriches (improves) my experience at school: 90% Participating in music motivates me to come to school every day:80% Learning about music will help me in the future:80%  Participating in art enriches (improves) my experience at school: 80% Participating in art motivates me to come to school every day: 75% Learning about art will help me in the future: 75%
		Agree Learning about art will help me in the future:	Agree/Strongly Agree		

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		61.08% Agree/Strongly Agree	60.27% Agree/Strongly Agree		

# **Actions**

Action #	Title	Description	Total Funds	Contributing
1.1	Supplies/Materials School Sites	School sites are provided with supplies and materials that support the programs and services in the LCAP including art, music, physical education.	\$198,377.00	Yes
1.2	School Libraries	School libraries are open during school hours and are supported with staff, books, periodicals, and technology including electronic books. School libraries serve as the check out/check in point for student technology including laptops and iPads. Libraries serve as the initial point of contact for troubleshooting technology/repairing devices.  Library Media Technician aide for each school site Destiny library information system	\$865,597.00	Yes
1.3	Technology	Students in grades 2-8 have access to laptop computers and standards-aligned digital content. Students in grades TK-1 have access to an iPad and standards-aligned digital content.  Laptop for each student grades 2-8. iPad for each student in TK, K, 1 5 Computer Technicians	\$5,799,192.00	Yes

Action #	Title	Description	Total Funds	Contributing
		2 Tech Engineers Standards-aligned digital content/subscriptions		
1.4	Study Trips	Students in each grade level attend a study trip that is aligned with content standards for their grade. Entrance fees Transportation	\$310,000.00	Yes
1.5	Art, Music, PE	Art, music, and PE instruction is supported with staff, supplies, and materials. 3.0 Art Teachers Art Supplies 5.0 Music Teachers Music Supplies/Equipment/Instruments 5.0 PE Teachers PE Supplies After School Athletics and Youth Development Personnel After School Athletics and Youth Development Supplies	\$2,018,960.00	Yes
1.6	After School Program	Students in grades 7-8 will have the opportunity to participate in an after-school enrichment.  After School Staff Supplies and materials	\$2,593.00	Yes

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Even though the COVID pandemic continues to influence the district's efforts/ability to fully implement some actions or portions of actions, the actions under Goal #1 well were implemented overall during the 2022-2023 school year.

#### CHALLENGES

Technology continues to be both a success and a challenge. One challenge is remaining current with technological advances to ensure all 5,500 plus student devices remain up-to-date with both software systems as well as student-appropriate filters. Our vast technology department is consistently ensuring updates are rolled out to both student and staff devices. Students' lack of internet connectivity in their homes is a challenge in which HESD provides hotspots to families to help alleviate that barrier to their learning. Updating and maintaining these hotspots remains a challenge.

Study Trips became a challenge this year with the series of storms that flooded out roadways causing numerous cancellations to planned trips. Many school sites had to either rebook or find alternative trips that tied to grade-level standards.

#### **SUCCESSES**

One of the greatest successes of the HESD LCAP has been the district's efforts to provide students with a broad educational program. A continuing mandate, reiterated by educational partners in advisory committees, through surveys, and in student focus groups has been that a good education is focused on reading and math, but is also well-rounded, providing science, history, art, music, and physical education. Moreover, a well-rounded education includes opportunities to travel to museums and scientific exhibits, to participate in concerts and sporting events, and to have access to modern technology. In fulfilling this mandate from our educational partners, and to maintain and build upon our success in this area, the district has added credentialed teachers who specialize in art, music, and physical education. Students at all grade levels receive instruction in these subjects. All students have the opportunity to attend an academic study trip that is aligned with the content standards for their grade level, albeit the weather created unforeseeable challenges. Every classroom is equipped with a Smartboard and is connected to the internet via a state-of-the-art wireless network. Students have access to a variety of apps and multimedia digital academic content. Students in TK-1 have access to an iPad. Students in grades 2-8 have access to a laptop computer, with students in grades 4-8 taking laptops home for homework and research.

- \* Action 1.1: Supplies/Materials School Sites: Individual school sites were provided with funding to support the goals in the LCAP based on the percentages of unduplicated pupils at the site. Note that the goals in each school site's School Plan for Student Achievement are aligned with the district's LCAP goals. School sites documented the use of these funds in their School Plans for Student Achievement. School sites used these funds to purchase supplies and materials to support their LCAP-aligned school goals.
- \* Action 1.2: School Libraries: A Library Media Technician at each school site managed instructional and library materials and technology, and ensured libraries were open to serve students. Library Media Technicians were upgraded from part-time to full-time in 2021-2022.
- \* Action 1.3: Technology: All students were provided with a computer device. Students in grades 2-8 have access to laptop computers and standards-aligned digital content. Students in grades TK-1 have access to an iPad and standards-aligned digital content. Students without

internet connectivity at home were provided with a wifi hotspot. A team of technicians supported schools and students ensuring computers and networks were operating and supporting students.

- \* Action 1.4: Study Trips: After not being able to implement this action in 21-22, the district and school sites were able to provide academic study trips to all students throughout 22-23 to help enhance each student's learning experience beyond the classroom.
- \* Action 1.5: Art, Music, PE: All students in the elementary schools received art instruction. Elementary students in grades five and six were able to choose music as an elective. Students in elementary schools received a minimum of 200 minutes of physical education every ten days. Students at the junior high schools received 400 minutes of physical education every 10 days. Students at the junior high schools had opportunities to select additional athletic electives. Credentialed PE, music, and art teachers provided educational activities to students at elementary and junior high schools.
- \* Action 1.6: The district's after-school program was implemented, however, with the addition of ELOP (Extended Learning Opportunities Program), elementary after-school activities were funded with ELOP instead of the LCAP. The Junior High after-school activities continue to be funded through the LCAP.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Goal #1 Overall: The difference between the budgeted expenditures and the estimated actuals for Goal #1 is approximately 3%. The estimated actual expenditures were slightly more than the budgeted expenditures.

- \* Action 1.1: Supplies/Materials School Sites: There is no material difference between the budgeted expenditures and the estimated actual expenditures.
- \* Action 1.2: School Libraries: There is no material difference between the budgeted expenditures and the estimated actual expenditures.
- \* Action 1.3: Technology: There is no material difference between the budgeted expenditures and the estimated actual expenditures.
- \* Action 1.4: Study Trips: There is no material difference between the budgeted expenditures and the estimated actual expenditures.
- \* Action 1.5: Art, Music, PE: There is no material difference between the budgeted expenditures and the estimated actual expenditures.
- \* Action 1.6: The difference between the budgeted expenditures and the estimated actuals for Action 1.6 is approximately 97%. The budgeted expenditures were less than the estimated actual expenditures. With the addition of ELOP (Extended Learning Opportunities Program), elementary after-school activities were funded with ELOP instead of the LCAP.

### An explanation of how effective the specific actions were in making progress toward the goal.

Despite the impacts of an ongoing COVID pandemic during the 22-23 school year, the actions under Goal #1 were effective in delivering a broad educational program to the district's students. The district received a score of "Met" on the Implementation of Academic Standards Local Indicator on the CA Dashboard. Students received instruction in art, music, and physical education, and participated in these subjects: Elementary Schools:

- \* Art: All Students received art Instruction.
- \* 463 students in 5th and 6th-grade participated in band.
- \* All students in 4th grade at Richmond, Roosevelt, Lincoln, and King schools received music instruction. (The schools are the highest numbers of low-income students)
- \* All students received the required number of physical education minutes.

Junior High Schools:

- \* 227 students chose art
- \* 248 students chose music
- \* All students received the required number of physical education minutes.

Data from the HESD student survey show that students overwhelmingly feel that they are enriched by participating in these activities, that these activities improve their school experience, and that participating in these activities will benefit them in the future. Data from the HESD parent survey show that parents overwhelmingly believe that a broad educational program is important for their students.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

- \* Action 1.1 Supplies/Materials School Sites: No changes as individual school sites continue to be provided with funding to support the goals in the LCAP based on the percentages of unduplicated pupils at the site.
- \* Action 1.2 Library Media Technicians were upgraded to full-time in 2021-2022 to further provide increased/improved services for students. This change continued into 2022-2023 with plans to continue in future years.
- \* Action 1.3 Annual salary schedule increases for employees (step & column) increased the amount of funding required to support this action.
- \* Action 1.4 Increases in entrance fees and transportation costs require additional funding for study trips.
- \* Action 1.5 Changes in personnel and their individual salaries result in changes in the funds needed to support this action. Even though not being funded through the LCAP with the addition of additional state funding, the district is looking to hire 2 more art teachers and 1 more music teacher.
- \* Action 1.6 The after-school program for elementary grades will continue to expand going forward, however, the funding for elementary grades is now through the Expanded Learning Opportunities Program (ELOP). The LCAP will support after-school programs for students in grades 7 and 8.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

### **Goals and Actions**

### Goal

Goal #	Description
	All students will make progress toward proficiency on the state adopted standards and English learners will make progress learning the English language.

### An explanation of why the LEA has developed this goal.

The district developed this goal because it is committed to the academic achievement of all students, especially those who are low-income, English learners, and foster youth.

### The district developed this goal:

\* Because data from the 2022 California School Dashboard Academic Indicator places Hanford Elementary in the Low (Orange equivalent) category in ELA and math. In ELA, seven of the nine student subgroups are in the Low (Orange equivalent) or Very Low (Red equivalent) category. In math, eight of the nine subgroups are in the Low (Orange equivalent) or Very Low (Red equivalent) category. This grouping, with most subgroups performing at levels equal to or below the district overall, indicates a need to provide support to all subgroups of high needs students. There is a need to provide high needs students with instructional supports including increasing staffing levels in grades 1-6 to reduce class size and/or eliminate combination classes (thereby providing these students with more individualized time and attention from the teacher) and to provide summer educational programs giving these students additional hours of instructional time.

\*Because English learners performed at the Low (Orange equivalent) level in ELA and Math, this indicates that there is a need to provide students who are English learners with language support in all academic areas and to provide these students with English language development instruction (instruction in learning the English language). There is an additional need to provide classroom teachers with leadership, training, and support in implementing effective integrated and designated English language development instruction.

The metrics under this goal will measure the extent to which increased student achievement has been delivered. The actions provide students with the programs, services, and materials that will lead to increased achievement.

# **Measuring and Reporting Results**

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 4: Pupil Achievement as measured by all of the following, as applicable: Local Assessment Data ELA	Local Assessment Data ELA Baseline (Percent Proficient) TK: 80% K: 60% 1st: 66% 2nd: 24% 3rd: 15% 4th: 16.5% 5th: 17% 6th: 24% 7th: 13% 8th: 14%	Not Available: This metric will be discontinued.  See section titled "Description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice" at the end of this section for discussion on changes to this metric going forward.	Not Available: This metric will be discontinued. See CASSPP Data Below.  See section titled "Description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice" at the end of this section for discussion on changes to this metric going forward.		Local Assessment Data ELA (Percent Proficient) TK: 95% K: 78% 1st: 90% 2nd: 31% 3rd: 20% 4th: 21% 5th: 22% 6th: 31% 7th: 17% 8th: 18%
Priority 4: Pupil Achievement as measured by all of the following, as applicable: Local Assessment Data Math	Local Assessment Data Baseline Math (Percent Proficient) TK: 62.5% K: 66.9% 1st: 38.5% 2nd: 47.7% 3rd: 33.6% 4th: 20.4% 5th: 17.9% 6th: 17.4% 7th: 11.8% 8th: 29.2%	Not Available: This metric will be discontinued.  See section titled "Description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice" at the end of this section for	Not Available: This metric will be discontinued. See CAASPP Data Below.  See section titled "Description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice" at the end of		Local Assessment Data Baseline Math (Percent Proficient) TK: 81% K: 87% 1st: 50% 2nd: 62% 3rd: 44% 4th: 27% 5th: 23% 6th: 23% 7th: 25% 8th: 38%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		discussion on changes to this metric going forward.	this section for discussion on changes to this metric going forward.		
Priority 4: Pupil Achievement as measured by all of the following, as applicable: A. Statewide assessments (ELA)	English Language Arts: Overall: 24.5 Below Level 3(Orange) EL: 48.2 Below Level 3 (Orange) SED: 33.4 Below Level 3 (Orange) SWD: 93.9 Below Level 3 (Red) Homeless: 81.3 Below Level 3 (Red) Asian: 15.6 Below Level 3 (Orange) Af Am: 52.7 Below Level 3 (Orange) Hisp: 30.5 Below Level 3 (Orange) 2/More: 3.3 Above Level 3 (Yellow) White: 9.9 Above Level 3 (Green)	Not Available: The California School Dashboard is suspended for 2022. Data from the California Department's Dataquest website will be used for this metricSee below.  Once the California School Dashboard resumes publication, use of the color-coded California School Dashboard Metrics will resume.  See section titled "Description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice" at the end of this section for discussion on	English Language Arts: Overall: 17.5 Below Level 3(Low - Orange equivalent) EL: 39.6 Below Level 3 (Low - Orange equivalent) SED: 31.5 Below Level 3 (Low - Orange equivalent) SWD: 98.0 Below Level 3 (Very Low - Red equivalent) Homeless: 55.8 Below Level 3 (Low - Orange equivalent) Asian: N/A Af Am: 58.5 Below Level 3 (Low - Orange equivalent) Hisp: 21.6 Below Level 3 (Low - Orange equivalent) Hisp: 21.6 Below Level 3 (Medium - Yellow equivalent) White: 15.5 Above Level 3 (High - Green equivalent)		English Language Arts: Overall: 5 Below Level 3 (Green) EL: 3.2 Below Level 3 (Green) SED: 2.6 Above Level 3 (Green) SWD: 70 Below Level 3 (Yellow) Homeless: 36.3 Below Level 3 (Yellow) Asian: 2.4 Above Level 3 (Green) Af Am: 5 Below Level 3 (Green) Hisp: 2.5 Above Level 3 (Green) 2/More: 9.3 Above Level 3 (Green) White: 18.3 Above Level 3 (Green)

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		changes to this metric going forward.			
Priority 4: Pupil Achievement as measured by all of the following, as applicable: A. Statewide Assessments (Math)	Mathematics: Overall: 51.2 Below Level 3 (Orange) EL: 61.7 Below Level 3 (Yellow) SED: 49.8 Below Level 3 (Yellow) SWD:118.6 Below Level 3 (Red) Homeless: 94.6 Below Level 3 (Orange) Asian: 7.2 Below Level 3 (Green) Af Am: 77.7 Below Level 3 (Orange) Hisp: 46.5 Below Level 3 (Orange) 2/More: 17.7 Below Level 3 (Yellow) White: 6.1 Below Level 3 (Green)	Not Available: The California School Dashboard is suspended for 2022. Data from the California Department's Dataquest website will be used for this metricSee below.  Once the California School Dashboard resumes publication, use of the color-coded California School Dashboard Metrics will resume.  See section titled "Description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice" at the end of this section for discussion on changes to this metric going forward.	Mathematics: Overall: 53.8 Below Level 3 (Low - Orange equivalent) EL: 74 Below Level 3 (Low - Orange equivalent) SED: 67.4 Below Level 3 (Low - Orange equivalent) SWD: 126.9 Below Level 3 (Very Low - Red equivalent) Homeless: 75.8 Below Level 3 (Low - Orange equivalent) Asian: N/A Af Am: 100.7 Below Level 3 (Very Low - Red equivalent) Hisp: 57.9 Below Level 3 (Low - Orange equivalent) 2/More: 26.1 Below Level 3 (Low - Orange equivalent) White: 23 Below Level 3 (Medium - Yellow equivalent)		Mathematics: Overall: 25 Below Level 3 (Green) EL: 12.2 Below Level 3 (Green) SED: 22.8 Below Level 3 (Green) SWD:94.6 Below Level 3 (Yellow) Homeless: 49.6 Below Level 3 (Yellow) Asian: 1.8 Above Level 3 (Green) Af Am: 23.7 Below Level 3 (Green) Hisp: 22.5 Below Level 3 (Green) 2/More: 8.7 Below Level 3 (Green) White: 2.9 Above Level 3 (Green)

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 4: Pupil Achievement as measured by all of the following, as applicable: Locally Collected CAASPP Data: ELA	Percentage of Students Scoring Proficient (Exceeded or Met) on the 2021 CAASPP ELA Overall: 38.22% SWD: 5.77% Eco. Disadvantaged: 33.45% English Learner: 15.22% Asian: 40.74% African American: 26.77% Hispanic: 35.81% White: 59.11% Two or More: 47.62% Homeless: 34.78%	PERCENTAGE OF STUDENTS PROFICIENT ON THE CAASPP ELA  See Baseline (Baseline is from 2021 CAASPP)  The California School Dashboard is suspended for 2022. Data from the California Department's Dataquest website will be used for this metricSee below.  Once the California School Dashboard resumes publication, use of the color-coded California School Dashboard Metrics will resume.  See section titled "Description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from	Percentage of Students Scoring Proficient (Exceeded or Met) on the 2022 CAASPP ELA (CDE Data Quest) Overall: 45.51% SWD: 10.66% Eco. Disadvantaged: 39.68% English Learner: 25.03% Asian: 62.07% African American: 28.22% Hispanic: 43.60% White: 60.57% Two or More: 51.86% Homeless: 27.12%		Percent Proficient: Percentage of Students Scoring Proficient (Exceeded or met) CAASPP ELA Overall: 45.03% SWD: 10% Eco. Disadvantaged: 40% English Learner: 20.22% Asian: 50% African American: 35% Hispanic: 41% White: 70% Two or More: 55% Homeless: 40%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		reflections on prior practice" at the end of this section for discussion on changes to this metric going forward.			
Priority 4: Pupil Achievement as measured by all of the following, as applicable: Locally Collected CAASPP Data: Math	Percentage of Students Scoring Proficient (Exceeded or Met) on the 2021 CAASPP Math Overall: 25.74% SWD: 4.79% Eco. Disadvantaged: 20.84% English Learners: 8.95% Asian: 29.17% African American: 12.12% Hispanic: 22.91% White: 43.19% Two or More: 33.33% Homeless: 13.64%	PERCENTAGE OF STUDENTS PROFICIENT ON THE CAASPP MATH  See Baseline (Baseline is from 2021 CAASPP)  The California School Dashboard is suspended for 2022. Data from the California Department's Dataquest website will be used for this metricSee below.  Once the California School Dashboard resumes publication, use of the color-coded California School Dashboard Metrics will resume.	Percentage of Students Scoring Proficient (Exceeded or Met) on the 2022 CAASPP Math (CDE Data Quest) Overall: 29.97% SWD: 8.26% Eco. Disadvantaged: 24.90% English Learners: 14.60% Asian: 48.28% African American: 13.50% Hispanic: 28.02% White: 43.32% Two or More: 41.67% Homeless: 17.24%		Percent Proficient Percentage of Students Scoring Proficient (Exceeded or met) CAASPP Math Overall: 31% SWD: 8% Eco. Disadvantaged: 30% English Learners: 13.95% Asian: 40% African American: 20% Hispanic: 30% White: 48% Two or More: 40% Homeless: 20%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		See section titled "Description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice" at the end of this section for discussion on changes to this metric going forward.			
Priority 4: Pupil Achievement as measured by all of the following, as applicable: D. The percentage of English learner pupils who make progress toward English proficiency as measured by the ELPAC	41.9% making progress towards English language proficiency	Not Available: The California School Dashboard is suspended for 2022. Data from the California Department's Dataquest website will be used for this metricSee below.  Once the California School Dashboard resumes publication, use of the California School Dashboard Metrics "English Learner Progress Indicator (ELPI)" will resume.	Medium 51.1% making progress towards English language proficiency (CA Dashboard)		High 55.5% making progress towards English language proficiency

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		See section titled "Description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice" at the end of this section for discussion on changes to this metric going forward.			
Priority 4: Pupil Achievement as measured by all of the following, as applicable: D. The percentage of English learner pupils who make progress toward English proficiency as measured by the ELPAC	2021 ELPAC Percentage of EL Students Scoring Proficient on the Summative ELPAC 13.98%	PERCENTAGE OF EL STUDENTS SCORING PROFICIENT ON THE ELPAC  See Baseline (Baseline is from 2021 ELPAC)  The California School Dashboard is suspended for 2022. Data from the California Department's Dataquest website will be used for this metricSee below.	2022 ELPAC (CDE Data Quest) Percentage of EL Students Scoring Proficient on the Summative ELPAC 17.78%		Percentage of EL Students Scoring Proficient on the Summative ELPAC 20%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		Once the California School Dashboard resumes publication, use of the California School Dashboard Metrics "English Learner Progress Indicator (ELPI)" will resume.			
		See section titled "Description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice" at the end of this section for discussion on changes to this metric going forward.			
Priority 4: Pupil Achievement as measured by all of the following, as applicable: E. The English learner reclassification rate	10.3% (19-20 Dataquest)	The English learner reclassification rate: 3.68% (2020-2021: 51 reclassified out of 1368 EL students)	The English learner reclassification rate: 12.01% (2021-2022: 171 reclassified out of 1424 EL students)		The English learner reclassification rate: 15%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 1: Basic Services addresses the degree to which: B. Pupils in the school district have sufficient access to the standards-aligned instructional materials	All students had State Board of Education approved, Common Core standards-aligned instructional materials in all classrooms as evidenced by the annual HESD Board of Trustees Sufficiency of Instructional Materials resolution that was adopted on 9/9/20.	All students had State Board of Education approved, Common Core standards-aligned instructional materials in all classrooms as evidenced by the annual HESD Board of Trustees Sufficiency of Instructional Materials resolution that was adopted on 9/8/21.	All students had State Board of Education approved, Common Core standards-aligned instructional materials in all classrooms as evidenced by the annual HESD Board of Trustees Sufficiency of Instructional Materials resolution that was adopted on 4/26/23.		All students will have State Board of Education approved, Common Core standards-aligned instructional materials in all classrooms as evidenced by the annual HESD Board of Trustees Sufficiency of Instructional Materials resolution.

# **Actions**

Action #	Title	Description	Total Funds	Contributing
2.1	Eliminate Combination Classes	Classroom staffing levels will be maintained or increased to reduce or eliminate combination classes in grades K-6 and to lower class sizes in grades 4-8.  9 Classroom Teachers  Based on the Hanford Elementary Teachers Association (HETA) Collective Bargaining Agreement, grade-level staffing shall be based on the following teacher/pupil ratios and ceilings set forth below:	\$905,213.00	Yes
		Grade TK – Ratio: State Mandate Grades TK through 3rd – Ratio: 1:25, Ceiling: 1:25 (*The ratio and ceiling of 1:25 for Grades TK-3 is contingent upon the District's participation in the Class Size Reduction Program.) Grades 4 through 8 – Ratio: 1:30, Ceiling: 1:33 Special Education Day Classes – Ratio: 1:15, Ceiling: 1:18 (**Class size configuration for SDC classes shall be TK-3, 4-6, 7-8 with flexibility for student's ability and if student numbers warrant it. In the event that enrollment in any SDC class exceeds the contracted class		

Action #	Title	Description	Total Funds	Contributing
		size class limit of 15 students, the District shall pay the affected teacher overage pay in the amount of \$100.00 per month for each student over the limit of 15 students up to the ceiling of 18 students. Overage pay will be calculated based on the highest daily enrollment of any single day during the month and regardless of the number of days in the month, the SDC class size exceeds the 15-student limit.) Special Education Resource Specialists – Ratio: State Mandate Alternative Education – Ratio: State Mandate P.E. Grades 7-8 – Ratio: 1:50, Ceiling: None		
2.2	Summer Program	Students at the district's junior high schools are supported with a robust summer program that includes both academics and enrichment.	\$123,320.00	Yes
2.3	Instructional Materials	Provide low-income students, foster youth, and English learners with up-to-date/upgraded instructional materials that provide specialized lessons, materials, and technology components that are specifically designed to provide increased support for English learners and struggling students.  Instructional Materials (Books, textbooks)  Teacher Resource Specialist	\$359,140.00	Yes
2.4	Supporting Designated and Integrated ELD	Designated and Integrated are supported with staff, supplies, and materials.  Designated ELD EL students are provided with consistent, effective, research-based designated English language development instruction that is carefully planned and explicitly taught; that includes opportunities to develop fluency through authentic oral and written practice; that includes	\$1,071,143.00	Yes

Action #	Title	Description	Total Funds	Contributing
		activities with language beyond students' current level of proficiency; and that is specifically targeted to students' English proficiency levels. Students will receive ELD instruction at their English language development level during the ELD instructional block. Each school will implement a 30-minute block of time each day for English language development instruction. The district leadership team will monitor and provide technical assistance and professional development for the implementation of ELD at school sites. Students' ELD level will be appropriately and promptly identified. District level leadership team will provide school sites with professional development/technical assistance in developing deployment schedules so that all students are provided with ELD instruction at their ELD level.		
		Integrated ELD EL Students are supported across the school day in all content areas. English learners in Hanford Elementary are referred to as ELITE because being an English learner, knowing two languages and working toward becoming bilingual and biliterate, is considered an asset rather than a handicap. All content area instruction includes the intentional use of scaffolds to remove barriers to learning for English learners. Integrated ELD:  • Includes intentional supports and scaffolds that happen by design  • Is planned in advance as part of the lesson to eliminate barriers to learning  • Often includes a preview or pre-teach to build background knowledge for the topic  • May include small group  • Provides connections to what students already know  • Often includes hands on activity and discussion (with language supports as needed)  • May include the use of charts and graphic organizers		
		Director of Curriculum Director Prog. Dev., Assessment, Accountability (50%) 33% Learning Directors 50% Admin Secretary (PD ELs)		

Action #	Title	Description	Total Funds	Contributing
		1 EL Instructional Aide (Jr. High) Supplies Materials for Supplemental ELD Instruction		<b>3</b>

### Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

The actions and services under Goal 2 were well implemented overall, with students making progress toward proficiency on the state-adopted standards and with students who are English learners making progress learning English.

### **CHALLENGES**

Based on the 2022 California Dashboard, 'All Students' in ELA scored at the Low (Orange equivalent) level, which is comparable to 2019 pre-COVID levels, however, even though Math 'All Students' also scored at the Low (Orange equivalent) level, the percent of proficient in math still remains below 2019 pre-COVID levels (per 2019 Dataquest 38.03% compared to 2022 Dataquest 29.97%). With the COVID pandemic still looming, our absenteeism rate remains at historically high levels. With students absent and not in their seats in a classroom, there is a challenge keeping students up to date with day-to-day lessons and standards. This is been very evident in our math scores. In addition to student absenteeism, staff absenteeism due to COVID was still a cause for concern along with the shortage of subs, which also had an impact on student learning.

#### **SUCCESSES**

Students in HESD continue to make progress toward achieving proficiency on the State academic standards, especially compared to scores from the previous two years during the COVID pandemic. In ELA, students have closed the learning gap from the COVID pandemic and distance learning, and based on the 2022 CA Dashboard 'All Students" had a higher proficiency level in ELA compared to pre-COVID 2019 CA Dashboard (per 2019 Dataquest 45.03% compared to 2022 Dataquest 45.51%). In looking at CAASPP scores per CDE Dataquest, EL students have made great strides through the COVID pandemic and have a higher percent proficient in ELA in 2022 compared to 2019 (per CDE Dataquest 2019, 15.17% EL students proficient compared to 2022, 25.03% EL students proficient). The district will maintain and build on students' academic success by continuing to provide smaller class sizes, eliminating combination classes, and providing a robust summer and after-school instructional programs going forward.

EL Progress Indicator continues to be an area of success showing that 51.1% of the ELs are making progress compared to 41.9% in 2019.

\* Action 2.1: The district did not have any combination classes for in-person instruction in grades 1-6 in 2022-2023. (In order to continue to offer independent study, grade levels were combined in the district's one independent study class.)

- \* Action 2.2: The district expanded its summer programs in 2021-2022 and looks to continue to expand during the summer of 2023. Note: Elementary summer programs are now funded through the Extended Learning Opportunities Program (ELOP) while the Junior High Schools' 7th and 8th-grade summer programs continue to be funded through the LCAP.
- \* Action 2.3: The district ensured all students had sufficient instructional materials. There were no new instructional materials adoptions in 22-23. The district maintained existing instructional materials. For 2022-2023 the district moved \$500,000 to this action for instructional digital subscriptions/content that got funded elsewhere, leaving a shortfall between the planned budget and estimated actuals.
- \* Action 2.4: The district provided integrated and designated ELD to all EL students in 2022-2023.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Goal #2 Overall: The difference between the budgeted expenditures and the estimated actuals for Goal #1 is approximately 13%. The estimated actual expenditures were slightly less than the budgeted expenditures, mainly due to Action 2.3, which is described below.

- \* Action 2.1: There is no material difference between the budgeted expenditures and the estimated actual expenditures.
- \* Action 2.2: There is no material difference between the budgeted expenditures and the estimated actual expenditures.
- \* Action 2.3: The district maintained existing instructional materials. For 2022-2023 the district moved \$500,000 to this action for instructional digital subscriptions/content that got funded elsewhere, leaving a shortfall between the planned budget and estimated actuals of about 67%.
- \* Action 2.4: There is no material difference between the budgeted expenditures and the estimated actual expenditures.

### An explanation of how effective the specific actions were in making progress toward the goal.

The actions under Goal 2 continue to be effective in students making progress toward proficiency on the state-adopted standards and English learners continue to make progress learning the English language. Although data from the 2020-2021 CAASPP indicate that students experienced learning loss due to the impacts of the COVID pandemic, 2022 ELA CAASPP scores reflected a 6.29% points increase in scores over 2021 and a 0.48% points increase over 2019 Pre-COVID CAASPP scores. Math CAASPP scores show an increase of 4.23% points from 2021 to 2022, even though math CAASPP scores were still lower than Pre-COVID levels. The actions under Goal 2 continue to be effective by providing instructional supports including increasing staffing levels, reduction of class sizes, and the elimination of combination classes.

Other Successes include:

- \* The percentage of EL students scoring proficient on the CAASPP ELA increased dramatically in 2022 with 25.03% of EL students scoring proficient compared to 15.22% in 2021 and 15.17% in 2019 (Pre-COVID). (CDE DataQuest)
- \* The percentage of reclassified English learners (RFEP) scoring proficient on the CAASPP ELA increased in 2022 to 76.58% compared to 2021: 64.65% and 2019: 63.98%. (CDE DataQuest)

\* The percentage of students scoring proficient on the ELPAC increased in 2022 to 17.78% compared to 2021: 14.29% and 2019: 13.90% (CDE DataQuest).

A Director of Curriculum (English Learners), provided leadership and monitoring of the district's integrated and designated ELD programs. The Director of Curriculum provided leadership that insured all EL students received instructional support throughout the school day (integrated ELD) and specific instruction in learning the English language (designated ELD) each day. The Director of Curriculum worked with school site principals and learning directors ensuring that implementation of integrated and designated ELD was in place and that teaching staff received professional development in ELD instruction. The Director of Curriculum develops, implements, supervises, and monitors all activities at the district and school level that support English learners. A learning director at each school site, provided leadership and monitoring of ELD instruction at the school site level. Learning directors ensure that both integrated and designated ELD are in place and are effective. Learning directors provide leadership and support to teaching staff in identifying EL students requiring interventions. Learning directors monitor the implementation of interventions at their sites. Learning directors, working with the Director of Curriculum, assess the ELD professional development needs of their individual school sites, and, working together, implement professional development that is targeted to individual school sites' needs. Successes in Implementation Hanford Elementary School District implemented services leading students to proficiency on the state-adopted standards. Classrooms were staffed so that no students in grades 1-6 were in a combination class. All students in Hanford Elementary who are English learners received language support across all academic subjects. English learners also received specific instruction in learning the English language.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Changes were made to the following metrics in 2022: Metric: Priority 4: Pupil Achievement as measured by all of the following, as applicable: Local Assessment Data ELA: In our Year 1 LCAP, we included local assessment data for our baselines in ELA and mathematics. These local assessments were designed to be formative tools to inform teachers' short-term instructional planning. They were not designed to be used as annual measures of students' academic progress and were never intended for this use. We included these as our baseline only because of disruptions to the state testing system due to the COVID pandemic and uncertainty of the availability of state test scores going forward. Because we now have a new set of student achievement data from the 2020-2021 California Assessment of Student Performance and Progress (CAASPP) that presents a more recent and more accurate picture of where our students stand academically, and because this data will be more understandable for the district's educational partners, the 2020-2021 CAASPP data will become the new baseline for State Priority 4 in the Measuring and Reporting Results section for our LCAP. The local assessment data is no longer available and we will no longer report on this data. Because there will be no reporting of the English Learner Progress Indicator (ELPI) on the California School Dashboard for 2020 & 2021, the percentage of students scoring proficient on the ELPAC will become the new baseline for State Priority 4 in the Measuring and Reporting Results section of our LCAP for English Learner Progress.

SUMMARY OF CHANGES TO GOAL #2 METRICS

The COVID pandemic caused substantial disruption to the state testing and accountability reporting systems. These disruptions required changes to the metrics the district will use to measure student achievement. These are detailed in the sections above and summarized here:

- \* The district will use data reported on the California Department of Education's Dataquest website for its academic metrics.
- \*\* Percent of students scoring proficient in ELA
- \*\* Percent of students scoring proficient in math
- \*\* Percent of English learners scoring proficient on the ELPAC
- \*\* The English learner reclassification rate
- \* Action 2.1 Ten teachers will be used to eliminate combination classes and/or reduce class sizes.
- \* Action 2.2 The summer program for elementary grades will expand going forward, but will be funded with the Expanded Learning Opportunities Program (ELOP). In 2022 the action was revised to read: Students at the district's junior high schools are supported with a robust summer program that includes both academics and enrichment. The "Population Served" Section of Action was revised in 2022 to Low Income, Foster Youth, English Learners--Schoolwide--Kennedy & Wilson. The funding amount will change based on the needs of the junior high students.
- \* Action 2.3 Additional instructional materials including materials supporting English language development along with digital subscriptions were implemented in 22-23.
- \* Action 2.4 Annual salary schedule increases for employees (step & column) increased the amount of funding required to support this action.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

### **Goals and Actions**

### Goal

Goal #	Description
The district will support teachers and staff with professional development, training, and collaboration time.	

### An explanation of why the LEA has developed this goal.

The district developed this goal because students from low-income families, who are English learners, and who are foster youth have needs for exceptionally well-trained teachers that go beyond the needs of students who are more affluent, are proficient in English, and live with their families.

The district developed this goal:

- \* Because a teacher who is exceptionally well-trained has deep knowledge of the content areas for which she is responsible and is able to provide targeted individualized instruction (differentiated instruction) to struggling students (who are mostly unduplicated students).
- \* Because an exceptionally well-trained teacher is able to deliver specialized instruction to students who are English learners.
- \* Because data from the California School Dashboard indicate that low-income students, English learners, and foster youth performed below "All Students" in both ELA and Math.
- \* Because data from the California School Dashboard Academic Indicator places Hanford Elementary in the Low (Orange equivalent) category in ELA and math. In ELA, seven of the nine student subgroups are in the or Low (Orange equivalent) or Very Low (Red equivalent) category.

In math, 8 of the nine subgroups are in the Low (Orange equivalent) or Very Low (Red equivalent) Categories. English learners performed at the Low (Orange equivalent) level in ELA and math.

\*Because having teachers who are appropriately credentialed, well trained, who can provide expert pedagogy, and support their students who are English learners will lead to increased student achievement.

There is a need to provide teachers with professional development and training designed to build their content knowledge and further develop their pedagogy.

There is a need to provide teachers with professional development and training designed to build their ability support English learners.

There is a need continue to provide up-to-date instructional materials to students in all content areas.

There is a need to provide classroom teachers with leadership, training, and support in implementing effective integrated and designated English language development instruction.

The metrics under this goal will measure the extent to which all teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching, the extent to which the district's professional development programs support the training needs of teaching staff, and the extent to which teachers new to the profession are supported in their first two years of teaching,

# **Measuring and Reporting Results**

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 1: Basic Services addresses the degree to which: A. Teachers in the LEA are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching	241 Teachers with Full Credential 15 Teachers without Full Credential	239 Teachers with Full Credential 12 Teachers without Full Credential	258 Teachers with Full Credential 19 Teachers without Full Credential		All teachers in the LEA will be appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching.
HESD Teacher Survey	% Agree/Strongly Agree: The three district-wide professional development days are an important resource that will lead to increased academic achievement. 78%	90% Agree/Strongly Agree: The three district-wide professional development days are an important resource that will lead to increased academic achievement.	90% Agree/Strongly Agree: The three district-wide professional development days are an important resource that will lead to increased academic achievement.		80% will Agree/Strongly Agree: The three district-wide professional development days are an important resource that will lead to increased academic achievement.
New Teacher Induction Completion Rates	100% of teachers in the district's induction program successfully cleared their credential.	12 teachers in the district's induction program (100%) successfully cleared their credentials in 21-22.	100% of the teachers in year 2 of the district's induction program will complete the program (9 teachers).		100% of teachers in the district's induction program successfully cleared their credential.

# **Actions**

Action #	Title	Description	Total Funds	Contributing
3.1	Teacher Professional Development	Teachers are supported with leadership, training, and professional development. 33% Learning Directors 50% Admin. Secretary (Supports PD) 3 Teacher PD Days	\$1,176,480.00	Yes
3.2	Teacher Collaboration Time	Provide weekly collaboration time for teachers. Administrators and teachers conduct detailed, sophisticated analysis of students' performance on formative and summative assessments, and use information gained from this analysis to plan instruction and interventions.  Teacher Resource Specialist Admin. Supplies, Materials	\$108,326.00	Yes
3.3	New Teacher Induction	The district will operate a California Commission on Teacher Credentialing (CTC) accredited new teacher induction program. New teachers will receive induction support for two years and will clear their credentials through the induction program.  Admin Secretary (Induction) Induction Program Supplies	\$143,586.00	Yes

# Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

The actions and services under Goal #3 were well implemented overall and led to the hiring, support, and retention of qualified teachers, support staff, and administrators.

## **CHALLENGES**

New teacher induction became a challenge with changes made by the state in regards to testing, qualifications, and credentialing. Our induction team has done a great job supporting new teachers through this process, however, we are finding that new teachers are feeling the pressure more with added work in studying for their own assessments on top of their normal job duties.

#### **SUCCESSES**

Professional Development has been an area of success per teacher survey feedback. HESD has continued with three days dedicated to professional development (August 4, 2022, October 17, 2022, and January 27, 2023) for all teachers which keeps our teachers well-trained in their content areas. There has been a PD focus on providing targeted individualized instruction (differentiated instruction) to struggling students (who are mostly unduplicated students).

Weekly collaboration time for teachers continues to be a great success where teachers (and administration) conduct detailed, sophisticated analysis of students' performance on formative and summative assessments, and use information gained from this analysis to plan instruction and interventions. Teacher feedback is that teachers and administration truly appreciate this dedicated time to plan, analyze, and create standards-based lessons based on need.

- \* Action 3.1: Learning directors provided school-site based professional development and support for teachers. The district conducted three teacher professional development days in 2022-2023.
- \* Action 3.2: Teachers were provided with collaboration time each Wednesday.
- \* Action 3.3: The induction program served new teachers throughout the 2022-2023 school year.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Goal #3 Overall: The difference between the budgeted expenditures and the estimated actuals for Goal #3 is approximately 0.01%. The estimated actual expenditures continue to align with the budgeted expenditures.

- \* Action 3.1: There is no material difference between the budgeted expenditures and the estimated actual expenditures.
- \* Action 3.2: There is no material difference between the budgeted expenditures and the estimated actual expenditures.
- \* Action 3.3: The induction program served new teachers throughout the 2022-2023 school year. The estimated actuals are 12.77% higher than the budgeted. The difference between budgeted and estimated actual expenditures for employee positions is the result of salary increases, and placements of personnel on the salary schedule, which was a slight increase, in addition to an increase to additional services, including consultants, that were provided to our induction candidates. These additional services were an increase from a budget of \$10,151 to an estimated actuals of \$24,456.

An explanation of how effective the specific actions were in making progress toward the goal.

The actions and services under Goal 3 were well implemented overall and led to the hiring, support, and retention of qualified teachers, support staff, and administrators. Learning Directors developed and implemented training for teaching staff at their schools. Learning Directors provided ongoing support, training, and in-class coaching for teachers at their school sites. Teachers new to the profession, with preliminary teaching credentials, were provided with a beginning teacher support program that led toward the attainment of a professional clear credential. Teachers received three days of professional development. Teachers were provided with ongoing training, support, and inclass coaching through a Learning Director at each school site. Learning Directors support teachers at their school sites by assessing the specific professional development needs of teachers/grade level teams and providing that support directly or utilizing staff developers at county offices of education.

The HESD Teacher Survey indicates that teachers overwhelmingly believe that the three professional development days are an important resource that will lead to increased academic achievement for students with 90% choosing "Strongly Agree" or "Agree".

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Budgeted expenditure amounts may change going forward due to salary differences or price changes on goods. Unless otherwise noted, such changes are not material and are not the result changes to our programs.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

# **Goals and Actions**

## Goal

Goal	l #	Description
4		Students will learn in a safe, well maintained school where they are supported, engaged, and connected to their school.

### An explanation of why the LEA has developed this goal.

The district developed this goal because we have significant numbers of high needs (Unduplicated) students, and these students experience barriers to learning that go well beyond what all students experience. These barriers include health and wellness as well as social and emotional challenges. High needs students, including students from low income families and students who are foster youth, may lack the resources to access the types of health and social/emotional supports that reduce barriers to learning.

The district developed this goal:

- \* Because while suspensions have decreased significantly over the past five years, there are some groups of students whose suspension rates remain high (African American, Two or More Races, Foster Youth, Students with Disabilities.
- \* Because some groups of students are experiencing high rates of chronic absenteeism (Students with Disabilities)
- \*\*Because the COVID pandemic has had a significant negative effect on students' social-emotional wellbeing, with students from low income families and students who are foster youth being especially impacted.

The metrics under Goal 4 measure school engagement and connectedness by monitoring the extent to which suspension, expulsion, and chronic absenteeism rates decline, the rate at which school attendance increases, and the extent to which parents feel that their children are safe at school.

# **Measuring and Reporting Results**

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 6: School Climate as measured by all of the following, as applicable: A. Pupil suspension rates	The district's suspension rate was 2.7% (2019 Dashboard/2019 Dataquest).	CA School Dashboard is suspended for 2021.  Data from the California	The district's suspension rate was 4.4% (2022 Dashboard/2022 Dataquest).		The district's suspension rate will be 2.4% (Decline of 0.3%).

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Dashboard: All	Dataquest website will	Dashboard: All		Dashboard: All
	Students: 2.7%	be used for this	Students: 4.4% (High)		Students: 1.8%
	(Green)	metricSee below.	Dataquest: 4.5%		(Green)
	Dataquest: 2.8%				Dataquest: 1.9%
		Note: Schools were	Dashboard: EL: 4.6%		
	Dashboard: EL: 1.4%	closed for much of the	(High)		Dashboard: EL: 0.5%
	(Green)	20-21 school year and	Dataquest: 4.7%		(Blue)
	Dataquest: 1.4%	students attended	D 11 1050		Dataquest: 0.5%
	Darlibard OFD	through distance	Dashboard: SED:		Darkhard OFD
	Dashboard: SED:	learning. As a result of	` ` ,		Dashboard: SED:
	2.9% (Green)	schools being closed,	Dataquest: 5.0%		2.0% (Green)
	Dataquest: 3.1%	fewer students were	Doobboard, CMD,		Dataquest: 2.2%
	Dashboard: SWD:	suspended than would have been if schools	Dashboard: SWD:		Dashboard: SWD: 3%
	5.7% (Orange)	had remained open	6.4% (Very High) Dataquest: 7.0%		(Green)
	Dataquest: 6.0%	for the entire year.	Dataquest. 1.070		Dataquest: 3.3%
	Dataquest. 0.070	ioi tric critire year.	Dashboard: Hisp:		Dataquest. 9.970
	Dashboard: Hisp:	All Students: 0.5%	4.1% (High)		Dashboard: Hisp:
	2.2% (Green)	EL: 0.3%	Dataquest: 4.2%		1.3% (Green)
	Dataquest: 2.3%	SED: 0.6%			Dataquest: 1.4%
		SWD: 0.3%	Dashboard: Asian:		
	Dashboard: Asian:	Hisp: 0.5%	4.2% (High)		Dashboard: Asian:
	1.9% (Green)	Asian: 0%	Dataquest: 4.2%		1.0% (Green)
	Dataquest: 1.9%	AfAm: 1.1%	·		Dataquest: 1.0%
		Filipino: 0%	Dashboard: AfAm:		
	Dashboard: AfAm:	2/More: 0.5%	9.1% (Very High)		Dashboard: AfAm:
	8.2% (Red)	White: 0.7%	Dataquest: 9.6%		5.2% (Yellow)
	Dataquest: 8.2%	Foster: 2.5%			Dataquest: 5.2%
		Homeless: 1.6%	Dashboard: Filipino:		
	Dashboard: Filipino:		0% (Very Low)		Dashboard: Filipino:
	0% (Blue)		Dataquest: 0%		Between 0% and
	Dataquest: 0%		Darkharad 0/14		3%(Green)
	Dealahaand: O/Marra		Dashboard: 2/More:		Dataquest: Between
	Dashboard: 2/More:		4.6% (High)		0% and 3%
	6.7% (Red)		Dataquest: 4.5%		

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Dataquest: 6.3%  Dashboard: White: 3.2% (Yellow) 3.3%  Dashboard: Foster: 12.2% (Red) Dataquest: 12.1%  Dashboard: Homeless: 4.9% (Yellow) Dataquest: 5.4%		Dashboard: White: 4.2% (High) Dataquest: 4.3%  Dashboard: Foster: 4.5% (High) Dataquest: 4.8%  Dashboard: Homeless: 9.4% (Very High) Dataquest: 9.5%		Dashboard: 2/More: 3% (Green) Dataquest: 3.4%  Dashboard: White: 2.3% (Green) Dataquest: 2.4%  Dashboard: Foster: 6% (Yellow) Dataquest: 5.9%  Dashboard: Homeless: 3% (Green) Dataquest: 3.5%
Priority 6: School Climate as measured by all of the following, as applicable: B. Pupil expulsion rates	The district's expulsion rate was 0.50%.	The district's expulsion rate was 0%  Note: Schools were closed for much of the 20-21 school year and students attended through distance learning. As a result of schools being closed, fewer students were expelled than would have been if schools had remained open for the entire year.	The district's expulsion rate was 0.10%. (2022 Data Quest)		The district's expulsion rate will be below 0.50%.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 5: Pupil Engagement as measured by all of the following, as applicable: A. School attendance rate	The district's school attendance rate was 96.1%.	The district's school attendance rate was 96.1%  Note: Schools were closed for much of the 20-21 school year and students attended through distance learning. During periods of distance learning, attendance was calculated based on the work students turned in each week.	The district's school attendance rate was 89.6%. (based off Annual report 21-22)		The district's school attendance rate will be 97%.
Priority 5: Pupil Engagement as measured by all of the following, as applicable: B. Chronic absenteeism rates	The District's chronic absenteeism rate was 7.9% (2019 Dashboard/2019 Dataquest)  Dashboard: Overall: 7.9% (Yellow) Dataquest: 7.9%  Dashboard: EL: 6.2% (Orange) Dataquest: 5.8%  Dashboard: SED: 8.6% (Yellow) Dataquest: 8.2%	CA School Dashboard is suspended for 2022. Data from the California Department's Dataquest website will be used for this metricSee below.  Note: The COVID-19 pandemic resulted in statewide physical school closures in February/March 2020 followed by the widespread implementation of distance learning during the 2020–21	The District's chronic absenteeism rate was 41.5% (2022 Dashboard/2022 Dataquest) - During Covid Pandemic  Dashboard: Overall: 41.5% (Very High) Dataquest: 41.0%  Dashboard: EL: 36.7% (Very High) Dataquest: 36.5%  Dashboard: SED: 45.3% (Very High) Dataquest: 44.8%		The District's chronic absenteeism rate will be 7.4% (Decrease of 0.5%)  Dashboard: Overall: 7.4% (Green) Dataquest: 7.4%  Dashboard: EL: 4.7% (Green) Dataquest: 4.3%  Dashboard: SED: 7.1% (Green) Dataquest: 6.7%  Dashboard: SWD: 10% (Green)

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Dashboard: SWD: 13.7% (Red) Dataquest: 13.3%  Dashboard: Hisp: 7.6% (Yellow) Dataquest: 7.6%  Dashboard: Asian: 5.9% (Orange) Dataquest: 5.9%  Dashboard: AfAm: 10.3% (Orange) Dataquest: 10.9%  Dashboard: Filipino: 8.3% (Orange) Dataquest: 8.3%  Dashboard: 2/More: 8.3% (Green) Dataquest: 8.6%  Dashboard: White: 8.2% (Yellow) Dataquest: 8.2%  Dashboard: Foster Youth: 11.6% (Orange) Dataquest: 11.6%	academic year. The CDE recommends caution when comparing absenteeism data across academic years.  Overall: 12.3% EL: 9.1% SED: 14.7% SWD: 16.8% Hisp: 12.2% Asian: 4.2% AfAm: 21.9% Filipino: 2.4% 2/More: 7.2% White: 11.6% Foster Youth: 29.7% Homeless: 47.4% Am Indian: 22.2%	Dashboard: SWD: 55.2% (Very High) Dataquest: 52.3%  Dashboard: Hisp: 42.4% (Very High) Dataquest: 41.9%  Dashboard: Asian: 27.1% (Very High) Dataquest: 27.1%  Dashboard: AfAm: 47.8% (Very High) Dataquest: 47.7%  Dashboard: Filipino: 20.0% (High) Dataquest: 18.2%  Dashboard: 2/More: 40.1% (Very High) Dataquest: 37.0%  Dashboard: White: 36.0% (Very High) Dataquest: 35.3%  Dashboard: Foster Youth: 54.0% (Very High) Dataquest: 51.7%	real 3 Outcome	Dataquest: 9.6%  Dashboard: Hisp: 6.1% (Green) Dataquest: 6.1%  Dashboard: Asian: 4.4% (Green) Dataquest: 4.4%  Dashboard: AfAm: 4.9% (Green) Dataquest: 5.5%  Dashboard: Filipino: 6.8% (Green) Dataquest: 6.8%  Dashboard: 2/More: 6.8% (Green) Dataquest: 7.1%  Dashboard: White: 6.7% (Green) Dataquest: 6.7%  Dashboard: Foster Youth: 5.6% (Green) Dataquest: 5.6%  Dashboard: Homeless: 10% (Yellow) Dataquest: 9.8%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Dashboard: Homeless: 22.8% (Yellow) Dataquest: 22.6%  Dashboard: Am Indian: 18.9% (Orange) Dataquest: 18.9		Dashboard: Homeless: 60.5% (Very High) Dataquest: 60.7%  Dashboard: Am Indian: 47.4% (Very High) Dataquest: 47.2%		Dashboard: Am Indian: 10% (Green) Dataquest: 10%
Priority 5: Pupil Engagement as measured by all of the following, as applicable: C. Middle school dropout rates	The district's middle school dropout rate was 0%.	The district's middle school dropout rate was 0%.	The district's middle school dropout rate was 0%.		Middle school dropout rate will be 0%
Priority 6: School Climate as measured by all of the following, as applicable: C. Other local measures, including surveys of pupils, parents, and teachers on the sense of safety and school connectedness	93% of parents agree or strongly agree with the statement, "My child is safe at school" on the 19-20 HESD Parent Survey.  83% of students agree/strongly agree with the statement, "I feel safe at school" on the HESD Student Survey.	92.54% of parents agree or strongly agree with the statement, "My child is safe at school" on the 21-22 HESD Parent Survey.  77.61% of students agree/strongly agree with the statement, "I feel safe at school" on the HESD Student Survey.	96% of parents agree or strongly agree with the statement, "My child is safe at school" on the 22-23 HESD Parent Survey.  74.06% of students agree/strongly agree with the statement, "I feel safe at school" on the HESD Student Survey.		The percentage of parents who agree or strongly agree with the statement, "My child is safe at school" on the HESD Parent Survey will be 90% or more.  The percentage of students who agree or strongly agree with the statement, "I feel safe at school" on the HESD Student Survey will be 90% or more.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Teachers will provide their input and voice on school climate and their "sense of school connectedness" through monthly meetings with their bargaining unit HETA.		Teachers will provide their input and voice on school climate and their "sense of school connectedness" through monthly meetings with their bargaining unit HETA.		Minutes of HETA meet and consult will reflect that teachers agree that students are safe at school and connected to their school.
Priority 1: Basic Services addresses the degree to which: C. School facilities are maintained in good repair	All schools received a score of "Exemplary" on the California Facilities Inspection Tool (FIT)	All schools received a score of "Exemplary" on the California Facilities Inspection Tool (FIT) August 2021	2022: Most schools received a score of "Exemplary" on the California Facilities Inspection Tool (FIT). Jefferson received a score of "Fair". These schools recevied a score of "Good": Martin Luther King Jr., Monroe, Roosevelt, Woodrow Wilson Jr. High.		All schools will receive a score of "Exemplary" on the California Facilities Inspection Tool (FIT)

# **Actions**

Action #	Title	Description	Total Funds	Contributing
4.1	Coordination of Student Support	Direct supports for students, from professionals within and outside of the district, are coordinated so that students in need receive timely and effective programs and support.  Learning Directors  Director of School Climate, Child Welfare and Attendance  Child Welfare and Attendance Specialist (for School Climate Child Welfare and Attendance)  Supplies/Materials (for School Climate Child Welfare and Attendance)	\$1,157,634.00	Yes

Action #	Title	Description	Total Funds	Contributing
		Supplies/Materials for Foster Youth School Social Worker SARB		
4.2	Health Professionals (Physical/Mental/Soci al/Emotional)	School health professionals and counselors provide direct services to students to promote well-being and health, and intervene with actual and potential health problems.  5 School Nurses (RNs)  11 School Nurses (LVNs) (One per school site) School Nursing Supplies/Materials  3 School Counselors (Elementary Schools)  2 Counselors (Junior High) (One Per School)	\$2,465,166.00	Yes
4.3	School Support Staff	Additional support staff provides direct services to students to promote a positive school climate, good citizenship, and school safety.  8 Student Specialists  2 Vice Principals  2 School Resource Officers (not district employees)  Yard Supervision  Community Day School (CDS):  *1 CDS Principal/Youth Development  *3 CDS Teachers  *1 CDS Specialist  *3 CDS Aides  *Supplies	\$3,369,842.00	Yes
4.4	Transportation	Elementary students who live 3/4 mile or more from school, and/or junior high students who live one mile or more from school will be provided with transportation to and from school.	\$500,000.00	Yes

Action #	Title	Description	Total Funds	Contributing

# Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Actions under Goal #4 were well implemented overall (and expanded) with students attending safe, well-maintained schools and having access to standards-aligned materials.

#### **CHALLENGES**

Hanford Elementary School District continues to face challenges, similar to Kings County and the State of California, with Chronic Absenteeism and student discipline leading to suspension as the COVID pandemic lingers. Anecdotal information and internal student absenteeism and discipline data from the 2022-2023 school year indicate that the COVID pandemic continues to have a negative impact on students' social and emotional wellbeing. In 2022-2023, there were significant numbers of students testing positive, quarantined, or symptomatic with COVID who missed many days of school. The data measuring school climate, especially suspensions and absenteeism, are significantly impacted by the COVID pandemic, and do not accurately reflect the impact that the district's programs and services have had on school climate. The district's programs and services for students under Goal #4, leading up to the pandemic, have been effective and have led to significant and steady declines in suspensions and chronic absenteeism. These programs and services have also been effective during the pandemic in ameliorating the effects of school closures, COVID related absences, and the personal losses that many students have experienced.

There is a need to re-establish practices that had HESD Chronic Absenteeism rates lower than both the county and state.

## **SUCCESSES**

The successful implementation of actions and services that support students' social and emotional well-being continues to mitigate some of the negative impact of the COVID pandemic. Based on student survey data, 36% of the students in grades 5-8 had visited their school counselor, while 79% said there is an adult at the school that they can talk with if they have a problem. The district's team of student support staff worked throughout the year to improve students' physical health and social-emotional well-being. The district coordinated several funding sources (including the LCAP) to significantly expanded the level of support for students' physical health and social-emotional well-being last year and continued this year. During the 2022-2023 school year, to mitigate the impact of the COVID pandemic on students' social and emotional well-being, the district continued with the 3 social workers as well as our school counselors, having one at every elementary school and 2 at each junior high school. Learning directors at the elementary schools and vice principals at the junior high school's coordinate services to ensure that students who need services receive them.

\* Action 4.1: Coordination of Student Support. Learning directors at each school site monitored the social-emotional and health needs of students and coordinated the support that students' received from counselors, social workers, nursing staff, student specialists, and other staff. Learning directors are the homeless liaison for each school site and coordinated services for homeless students with the district's

homeless liaison and social workers. The district maintained the two additional school social workers that were implemented in 21-22 (using ESSER funds) bringing the total to three across the district.

- \* Action 4.2: Health Professionals (Physical/Mental/Social/Emotional). The district maintained its team of social-emotional and health services staff that was expanded in 21-22 including nurses and counselors. The district team of LVNs (one per school site) was upgraded from part-time to full-time in 2021-2022 and the district maintained this level of support. The district maintained the addition of school counselors (using ESSER funds), which were expanded in 2021-2022 in order to have a school counselor at each elementary school and two counselors at each junior high.
- \* Action 4.3: Additional support staff provided direct services to students to promote a positive school climate, good citizenship, and school safety including student specialists, vice principals (junior highs), school resource officers, and yard supervisors. The district maintained a community day school for students with significant behavior challenges.
- \* Action 4.4: Transportation. HESD transportation was provided for elementary students who live 3/4 mile or more from school, and/or junior high students who live one mile or more from school.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Goal #4 Overall: The difference between the budgeted expenditures and the estimated actuals for Goal #4 is approximately 2.37%. The estimated actual expenditures were slightly less than the budgeted expenditures.

- \* Action 4.1: There is no material difference between the budgeted expenditures and the estimated actual expenditures for Action 4.1.
- \* Action 4.2: There is no material difference between the budgeted expenditures and the estimated actual expenditures for Action 4.2.
- \* Action 4.3: There is no material difference between the budgeted expenditures and the estimated actual expenditures for Action 4.3.
- \* Action 4.4: There is no material difference between the budgeted expenditures and the estimated actual expenditures for Action 4.4.

## An explanation of how effective the specific actions were in making progress toward the goal.

Due to the ongoing and lingering effects of the COVID pandemic, both Chronic Absenteeism and Suspension rates increased when compared to Pre-COVID data and are not an accurate reflection of the district's efforts to support students. Anecdotal observations along with internal data for the school year show that students have experienced a decline in social-emotional well-being due to the COVID pandemic. This decline is most significant at the district's junior high schools.

#### CHRONIC ABSENTEEISM

The COVID pandemic has had a profound effect on student attendance. During the school year, there were significant numbers of students testing positive, quarantined, or symptomatic with COVID who missed many days of school. In the years leading up to the pandemic, the district's chronic absenteeism rate remained below that of the state and of Kings County overall. Data continue to show that the district's

programs and services supporting students' social-emotional well-being and physical health are effective. For 2022-2023 school year, schools were able to re-incorporate programs and activities that promoted school attendance that the state and county departments of health required them to suspend the previous year. This has helped to improve attendance, however, attendance rates are still not back to Pre-COVID rates.

#### SUSPENSION RATE

The data measuring school climate, especially suspensions and absenteeism, are significantly impacted by the COVID pandemic, and do not accurately reflect the impact that the district's programs and services have had on school climate. The district's programs and services for students under Goal #4, leading up to the pandemic, have led to a significant and steady decline in suspensions and chronic absenteeism. The district's programs and services for students under Goal #4 during the pandemic have mitigated the negative effects on their social-emotional well-being. This indicates a need to continue, and where possible, expand the services and programs that support students' social-emotional well-being and physical health.

The district's suspension rate declined by more than fifty percent between 2013 and 2019 (the last data set prior to the pandemic). Analysis of the district's suspension rate shows the following: Overall (All Students) Suspension Rates:

2013 (CDE Dataquest) 6.3%

2014 (CDE Dataquest) 5.0%

2015 (CDE Dataquest) 5.1%

2016 (CDE Dataquest) 4.3%

2017 (CDE Dataguest) 3.4%

2018 (CDE Dataquest) 3.1%

2019 (CDE Dataquest) 2.8%

2020 (CDE Dataquest) 2.9%

2021 (CDE Dataquest) 0.5% (School closures and extended periods of distance learning affected student suspensions and suspension rates in 2020-2021.)

2022 (CDE Dataquest) 4.5%

Even though suspension rates did increase in 2021-2022, they are still lower than were prior to 2016 and school sites will re-incorporate the strategies and supports that were in place prior to COVID.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Since the California School Dashboard was suspended for 2021-2022 due to the COVID pandemic, the following metrics were adjusted to show/include information from the California Department of Education's Dataquest website. It is important to note that Dataquest calculates suspension rates and chronic absenteeism rates in a slightly different way than the California School Dashboard. Therefore, information from

Dataquest was added to the baseline for accurate comparison and target setting. Priority 6: School Climate as measured by all of the following, as applicable:

- A. Pupil suspension rates
- B. Chronic absenteeism rates

Baseline and Desired Outcomes for 2023–24 for the above metrics will also include Dataquest data.

- \* Action 4.1: Annual salary schedule increases for employees (step & column) increased the amount of funding required to support this action.
- \* Action 4.2: LVNs were increased from part-time to full-time in 2021-2022 to further increase/improve services for students. LVNs continued full-time in 2022-2023 with plans to continue in the future.
- \* Action 4.3: Annual salary schedule increases for employees (step & column) increased the amount of funding required to support this action.

Note: Budgeted expenditure amounts may change going forward due to salary differences or price changes on goods. Unless otherwise noted, such changes are not material and are not the result of changes to our programs.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

## **Goals and Actions**

## Goal

Goal #	Description
5	Communication between schools and home will be regular and meaningful.

## An explanation of why the LEA has developed this goal.

The district developed this goal because the district is committed to the belief that family engagement is one of the single most important factors in helping students succeed in school.

The district developed this goal:

- \* Because there is an ongoing need for parents/guardians to actively participate in their children's education and there is a need for home to school communication and parent/guardian involvement.
- \* Because parents need information and training to help their children achieve in school.
- \* Because parents have a right to be involved in the decision-making process at the school and district levels.

The metrics under Goal 5 will measure the extent to which parents are involved in their students' education. The actions under Goal 5 will support parents as they are involved in their students' education.

# **Measuring and Reporting Results**

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 3: Parental Involvement addresses: B. How the school district will promote parental participation in programs for unduplicated pupils C. How the school district will promote parental participation	Parents (including parents of unduplicated pupils and pupils with exceptional needs) received meaningful and timely communication on their students' progress/achievement as evidenced by	Parents (including parents of unduplicated pupils and pupils with exceptional needs) received meaningful and timely communication on their students' progress/achievement as evidenced by	Parents (including parents of unduplicated pupils and pupils with exceptional needs) received meaningful and timely communication on their students' progress/achievement as evidenced by		The parent conference attendance rate will be 95% or greater.  The percentage of parents who agree/strongly agree with the following statements on the

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
in programs for individuals with exceptional needs.	district reviews of the numbers of parents attending conferences and parent survey responses.  2019-2020 Parent/teacher attendance rate: 99.1%.  2020 HESD Parent Survey: 95% Agree/Strongly Agree: Parent/Teacher Conference was helpful to me in understanding my child's progress towards meeting English Language Arts and Math Standards.  95% Agree/Strongly Agree: The Report to Parent helps me to understand what my child is expected to achieve in English Language Arts and Math.	district reviews of the numbers of parents attending conferences and parent survey responses.  2021-2022 Parent/teacher attendance rate: 99.5%  2021-2022 HESD Parent Survey: Agree/Strongly Agree: 96.51% Parent/Teacher Conference was helpful to me in understanding my child's progress towards meeting English Language Arts and Math Standards.  Agree/Strongly Agree: 94.22% The Report to Parent helps me to understand what my child is expected to achieve in English Language Arts and Math.	district reviews of the numbers of parents attending conferences and parent survey responses.  2022-2023: Parent/teacher attendance rate: 99.8%.  2023 HESD Parent Survey: 98% Agree/Strongly Agree: Parent/Teacher Conference was helpful to me in understanding my child's progress towards meeting English Language Arts and Math Standards.  97% Agree/Strongly Agree: The Report to Parent helps me to understand what my child is expected to achieve in English Language Arts and Math.		HESD Parent Survey will be 95% or greater.  Parent/Teacher Conference was helpful to me in understanding my child's progress towards meeting English Language Arts and Math Standards. (95% or greater)  The Report to Parent helps me to understand what my child is expected to achieve in English Language Arts and Math. (95% or greater)

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	95% Agree/Strongly Agree: I receive information about my child's progress in the classroom (such as yellow cards, notes, phone calls, progress reports.	Agree/Strongly Agree: Not Available I receive information about my child's progress in the classroom (such as yellow cards, notes, phone calls, progress reports.	96% Agree/Strongly Agree: I receive information about my child's progress in the classroom (such as yellow cards, notes, phone calls, progress reports).		
Priority 3: Parental Involvement addresses: B.How the school district will promote parental participation in programs for unduplicated pupils C. How the school district will promote parental participation in programs for individuals with exceptional needs.	The District received a score of "Met" on the 2021 California School Dashboard local indicator for Parent Engagement.	Although the CA School Dashboard is suspended for 2021- 2022, the district completed the required Local Indicators and posted them on the CA School Dashboard. The district would have received a score of "Met" on the Implementation of Academic Standards Local Indicator if the dashboard were not suspended.	The District received a score of "Met" on the 2022 California School Dashboard local indicator for Parent Engagement.		The District will receive a score of "Met" on the California School Dashboard local indicator for Parent Engagement.
Priority 3: Parental Involvement addresses:	Parents(including parents of unduplicated pupils and pupils with	Parents(including parents of unduplicated pupils and pupils with	Parents(including parents of unduplicated pupils and pupils with		The district and schools maintain the required committees.

based on district reviews of parent attendance at School Site Council meetings, District English Learner Advisory Committee meetings, Parent Advisory Committee meetings, and response to parent surveys.  All schools maintained a school site council and the council and the council meetings and tendance at School site council and the council meetings. The district maintained a Parent attendance at School site council reviews of parent attendance at School Site Council meetings, District English Learner Advisory Committee meetings, Parent Advisory Committee meetings, and response to parent surveys.  based on district reviews of parent attendance at School Site Council meetings, District English Learner Advisory Committee meetings, and response to parent surveys.  Committee meetings, Parent Advisory Committee meetings, and response to parent surveys.  All schools maintained a school site council and the council met regularly. The district maintained a Parent based on district reviews of parent attendance at School Site Council meetings, District English Learner Advisory Committee meetings, and response to parent surveys.  Committee meetings, Parent Advisory Committee meetings, and response to parent surveys.  All schools maintained a school site council and the council met regularly. The district maintained a Parent maintained a Parent There are adequate		Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
regularly. regularly. regularly. greater)  2019-2020 HESD	to se mak the seach	ool district makes eek parent input in king decisions for school district and	have input in programs and services, both district-wide and at the school-site level, based on district reviews of parent attendance at School Site Council meetings, District English Learner Advisory Committee meetings, Parent Advisory Committee meetings, and response to parent surveys.  All schools maintained a school site council and the council met regularly. The district maintained a Parent Advisory Committee and a district English Learner Advisory Committee and a district English Learner Advisory Committee which met regularly.  2019-2020 HESD Parent Survey: 95% Agree/Strongly Agree:	have input in programs and services, both district-wide and at the school-site level, based on district reviews of parent attendance at School Site Council meetings, District English Learner Advisory Committee meetings, Parent Advisory Committee meetings, and response to parent surveys.  All schools maintained a school site council and the council met regularly. The district maintained a Parent Advisory Committee and a district English Learner Advisory Committee and a district English Learner Advisory Committee which met regularly.  2021-2022 HESD Parent Survey: Agree/Strongly Agree : 95.93%	have input in programs and services, both district-wide and at the school-site level, based on district reviews of parent attendance at School Site Council meetings, District English Learner Advisory Committee meetings, Parent Advisory Committee meetings, and response to parent surveys.  All schools maintained a school site council and the council met regularly. The district maintained a Parent Advisory Committee and a district English Learner Advisory Committee and a district English Learner Advisory Committee which met regularly.  2022-2023 HESD Parent Survey: Agree/Strongly Agree : 99%		The percentage of parents who agree/strongly agree with the following statements on the HESD Parent Survey will be 95% or greater.  I receive adequate information regarding parent meeting/activities such as School Site Council, English Learner Advisory Committee, parent workshops, back to school night, and parent education presentations. (95% or greater)  There are adequate opportunities for me to become informed about the school's programs. (95% or

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	parent meeting/activities such as School Site Council, English Learner Advisory Committee, parent workshops, back to school night, and parent education presentations.  93% Agree/Strongly Agree: There are adequate opportunities for me to become informed about the school's programs.	parent meeting/activities such as School Site Council, English Learner Advisory Committee, parent workshops, back to school night, and parent education presentations.  Agree/Strongly Agree: 92.89% There are adequate opportunities for me to become informed about the school's programs.	parent meeting/activities such as School Site Council, English Learner Advisory Committee, parent workshops, back to school night, and parent education presentations.  Agree/Strongly Agree: 96% There are adequate opportunities for me to become informed about the school's programs.		

# **Actions**

Action #	Title	Description	Total Funds	Contributing
5.1	Parent/Family Communication	The District and school sites will provide parents with conferences, report cards, and other means of communication regarding students' progress.	\$0.00	No
5.2	Parent Involvement Activities	School sites and the district will provide parents with a variety of informational, training/educational, and social activities.  Parent Liaison  Parent Education Center Supplies	\$347,172.00	Yes

Action #	Title	Description	Total Funds	Contributing
5.3	•	The district and school sites will maintain the required committees for parent input.	\$0.00	No

# Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

The actions and services under Goal #5 were well-implemented with communication between schools and home being regular and meaningful.

#### **CHALLENGES**

A challenge the district faces is the use of ParentVue, our district's online program that shows grades and other details for their child. Based on the Parent Survey, only 38% of the parents said they use ParentVue to view their child's progress regularly, 36% use it sometimes to view their child's progress, and 26% said they do not use it.

#### SUCCESSES

Parents in Hanford Elementary have multiple opportunities to receive information on their child's progress, to participate in educational and social activities, and to have their voices heard in decisions about the district's programs and services for students. The district's parent/teacher conference attendance rate is 99.8% for 2022-2023. On the district's surveys, parents overwhelmingly agree that there are opportunities to become involved in school activities, that they receive information about their child's progress, and that they have opportunities to provide input into the school's programs. To maintain and build upon this success, the district will continue to upgrade technology tools to facilitate outreach and communication with families, a parent outreach center will provide parents with resources and training that will help them support their children in school, educational partner groups will continue to provide input and recommendations on the district's programs and services.

- \* Action 5.1: The District and school sites provided parents with conferences, report cards, and other means of communication regarding students' progress.
- \* Action 5.2: School sites and the district provided parents with a variety of informational, training/educational, and social activities that included parent/family activities to support academics and social-emotional well-being.
- \* Action 5.3: The district and school sites maintained the required committees for parent input. These committees met regularly throughout the year.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Goal #5 Overall: The difference between the budgeted expenditures and the estimated actuals for Goal #5 is approximately 7.26%. The estimated actual expenditures were slightly more than the budgeted expenditures. Additional parent involvement activities beyond those that were initially planned/budgeted were provided to parents resulting in increased expenditures.

- \* Action 5.1: There is no material difference between the budgeted expenditures and the estimated actual expenditures.
- \* Action 5.2: The difference between the budgeted expenditures and the estimated actuals for Action 5.2 is approximately 7.26%. The actual expenditures were slightly more than the budgeted expenditures. Additional parent involvement activities beyond those that were initially planned/budgeted were provided to parents resulting in increased expenditures.
- \* Action 5.3: There is no material difference between the budgeted expenditures and the estimated actual expenditures.

## An explanation of how effective the specific actions were in making progress toward the goal.

The district's actions under Goal #5 were effective in delivering meaningful, two-way communication to families:

- \* Action 5.1: The District and school sites provided parents with conferences, report cards, and other means of communication regarding students' progress. The parent conference attendance rate was 99.8%. Parents overwhelmingly strongly agree/agree that they receive meaningful and timely communication on their students' progress/achievement.
- \* Action 5.2: School sites and the district provided parents with a variety of informational, training/educational, and social activities. The district and individual school sites provided a variety of parent/family activities to support academics and social-emotional wellbeing. Parents overwhelmingly Agree/Strongly Agree that:
- \*\* 98% Agree/Strongly Agree: Parent/Teacher Conference was helpful to me in understanding my child's progress towards meeting English Language Arts and Math Standards.
- \*\* 97% Agree/Strongly Agree: The Report to Parent helps me to understand what my child is expected to achieve in English Language Arts and Math.
- \*\* 99% Agree/Strongly Agree: I receive adequate information regarding parent meetings/activities such as School Site Council, English Learner Advisory Committee, parent workshops, back-to-school night, and parent education presentations.
- \*\* 96% Agree/Strongly Agree: There are adequate opportunities for me to become informed about the school's programs.
- \* Action 5.3: The district and school sites maintained the required committees for parent input. These committees met regularly throughout the year. Input/recommendations from these committees were communicated regularly to the HESD Board of Trustees and incorporated into the district's LCAP.

A Parent Liaison provided outreach, education, and communication to families of students across the district. A Parent Outreach Center staffed by the Parent Liaison, for the parents of EL students was in place on the campus of Lincoln Elementary school. EL parents from across the district had access to this center, which was stocked with books, supplies, and materials. EL parents had access to an iPad lab at

the outreach center. The center provided a variety of educational sessions as well as drop-in hours. Additionally, eBooks, (English and Spanish) that can be read on iPads or other devices were purchased for EL parents to check out.

Activities, including parent academies and training at the parent outreach center and at school sites, have been well-attended. Parents, in overwhelming numbers, agree that they are provided with information regarding parent meetings/activities such as school site council, English learner advisory committee, parent Workshops, back-to-school night, and parent education presentations; that there are adequate opportunities to become informed about the school's programs; that parent/teacher conferences are helpful; and that they receive information about their students' progress.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

2024 Expected Outcomes: The question on the HESD Parent Survey, and thus the related expected outcome, "I receive information about my child's progress in the classroom (such as yellow cards, notes, phone calls, progress reports. (95% or greater)" has been discontinued. Most parents now receive information about their child's progress through the district's online portal called ParentVue. Some of the tools listed in the question (yellow cards, progress reports, and notes are no longer used as they have been replaced by the ParentVue system.) Parents requesting paper communication/progress reports will be provided with them. Action 5.2: Due to the popularity of parent education activities and to the academic progress made by students whose parents participated in the activities, this action was expanded in 21-22 from serving only families of EL students to serving families of students who are low-income, foster youth, and English learners. The "Population Served" was changed in 21-22 to reflect this expansion (Low Income, Foster Youth, English learners, LEA-Wide). Data from district assessments show that Unduplicated (EL) students whose families participated in these activities had greater gains in achievement than students whose families did not. The amount budgeted for parent outreach and education activities was significantly increased from 21-22.

Note: Budgeted expenditure amounts may change going forward due to salary differences or price changes on goods. Unless otherwise noted, such changes are not material and are not the result of changes to our programs.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
18,629,216	2,164,651

## Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year		LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
32.22%	0.97%	\$535,589.00	33.19%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

# **Required Descriptions**

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

#### **ACTION 1.1**

School sites are provided with supplies and materials that support the programs and services in the LCAP.

Based on the 2021-2022 CAASPP scores, low-income students show a greater disparity in student learning when compared to their peers as measured on statewide assessments in ELA and Math.

In ELA, on the 2022 CA Dashboard

- · All Students scored 17.5 points below standard
- Low-Income students scored 31.5 points below standard

In Math. on the 2022 CA Dashboard

- All Students scored 53.8 points below standard
- Low-Income students scored 67.4 points below standard

To address these needs, we will provide support to school sites with supplies and materials that support the programs and services in the LCAP.

How the Needs of how Low-income Students Were Considered First:

In order to access a broad, standards-aligned instructional program in a way that is equitable, low-Income pupils have needs for instructional supports that go well beyond what all students need. Therefore, the needs of these students are considered first as services provided under Action 1.1 have been developed. The actions and services under 1.1 are based on these considerations and designed to support low-income pupils by providing them with material supports that allow them to access the standards-aligned instruction in a way that is equitable to all students. Pupils from low-income families may not have access to school supplies such as paper, pencils, notebooks, chart paper, supplies for science experiments and other materials necessary to fully participate in a broad educational program. Increasing the amount (quantity) of these types of supplies and materials at school sites ameliorates a barrier to a broad educational program that exists for low-income students. An indicator of "Met" on the California School Dashboard's Local Indicators for a "Broad Educational Program" shows that students have access to, and are enrolled in, a broad course of study including the programs and services developed and provided to unduplicated students and individuals with exceptional needs. An indicator of "Met" on the California School Dashboard's Local Indicators for "Implementation of Academic Standards" shows that unduplicated students are receiving instruction and instructional materials that are aligned with California's academic content standards. The district has completed and published the Local Indicators and received a score of "Met" on the California School Dashboard.

How This Action is Effective in Meeting the Goals for These Students:

The services provided to low-income students under Action 1.1 are effective in meeting Goal 1, that "Students will receive a broad educational program." Hanford Elementary School District's educational partner has provided the district with consistent input that says a broad education is focused on reading and math, but is also well-rounded, providing science, history, art, music, and physical education and includes opportunities to travel to museums and scientific exhibits, to participate in concerts and sporting events, and to have access to modern technology. Supplies and materials that support these components are effective in the delivery of the Broad Educational Program.

Students overwhelmingly indicate that they are receiving a broad educational program, and as such, their school experience is enriched, they are more motivated to come to school, and their future will be positively impacted because of these experiences (see below.) Moreover, 99% of parents agree or strongly agree with the statement: In addition to English language arts and mathematics, it is important for my child to have instruction in science, history, art, music, and physical education. The district received a score of "Met" on the California School Dashboard Local Indicator for Implementation of Academic Standards. The district received a score of "Met" on the California School Dashboard Local Indicator for Access to a Broad Course of Study.

Students strongly agree/agree with the following statements on the 2022-2023 LCAP Student Survey:

Physical education activities enrich (improve) my experience at school: 73.73%

Participating in physical education motivates me to come to school every day: 48.76%

I think it is important to have music at my school: 77.27%

Participating in music enriches (improves) my experience at school: 80.83%

Participating in music motivates me to come to school every day: 70.43%

Learning about music will help me in the future: 78.1%

Participating in art motivates me to come to school every day: 59.83% Participating in art enriches (improves) my experience at school: 65.91%

Learning about art will help me in the future: 60.27%

I enjoy learning at my school: 71.34%

I plan to go to college: 87.67%

We expect this action to lead to an increase in low-income student learning as this action is focused on addressing their identified needs. To maximize the impact of this action in improving student learning throughout the district, this action is being provided on an LEA-wide basis.

#### ACTION 1.2

School libraries are open during school hours and are supported with staff, books, periodicals, and technology.

Based on the 2021-2022 CAASPP scores, low-income students show a greater disparity in student learning when compared to their peers as measured on statewide assessments in ELA and Math.

In ELA, on the 2022 CA Dashboard

- All Students scored 17.5 points below standard
- Low-Income students scored 31.5 points below standard

In Math, on the 2022 CA Dashboard

- All Students scored 53.8 points below standard
- Low-Income students scored 67.4 points below standard

To address these needs, we will provide support to ensure school libraries are open during school hours and are supported with staff, books, periodicals, and technology.

How the Needs of how Low-income Students Were Considered First:

In order to access a broad, standards-aligned instructional program in a way that is equitable, low-Income pupils have needs for instructional supports that go well beyond what all students need. Therefore, the needs of these student are considered first as services provided under Action 1.2 have been developed. The services under Action 1.2 are based on these considerations and designed to support low-income pupils by providing them with material supports that allow them to access the standards aligned instruction in a way that is equitable to all students. Students from low-income families may not have access to books, periodicals, or standards aligned digital content/media at the same levels as more affluent students. School libraries that are open and fully staffed during school hours provides low-income pupils with increased access to books, periodicals, and electronic educational media at school and at home. By providing increased library services to low-income students, they have increased access to reading. An indicator of "Met" on the California School Dashboard's Local Indicators for a "Broad Educational Program" shows that students have access to, and are enrolled in, a broad course of study including the programs and services developed and provided to unduplicated students and individuals with exceptional needs. A score of "Met" on the CA School Dashboard: Implementation of Access to a Broad Course of Study Local Indicator shows that the district has met all of the metrics (A, B, C) under [State] Priority 2.

How This Action is Effective in Meeting the Goals for These Students:

The services provided to low-income students under Action 1.2 are effective in meeting Goal 1, that "Students will receive a broad educational program." Fully staffed school libraries are open each school day. Libraries are an important component of a Broad Educational Program.

Students overwhelmingly indicate that they are receiving a broad educational program, and as such, their school experience is enriched, they are more motivated to come to school, and their future will be positively impacted because of these experiences (see above.) Moreover, 98% of parents agree or strongly agree with the statement: In addition to English language arts and mathematics, it is important for my child to have instruction in science, history, art, music, and physical education. The district received a score of "Met" on the California School Dashboard Local Indicator for Standards Aligned Instruction. The district received a score of "Met" on the California School Dashboard Local Indicator for Access to a Broad Course of Study.

We expect this action to lead to an increase in low-income student learning as this action is focused on addressing their identified needs. To maximize the impact of this action in improving student learning throughout the district, this action is being provided on an LEA-wide basis.

#### **ACTION 1.3**

Students in grades TK-8 have access to laptop computers and standards-aligned digital content.

Through home visits and parent engagement, there is a disparity among low-income students with technology in the home compared to their peers which creates a gap in learning at home and is carried over into the classroom. Based on the 2021-2022 CAASPP scores, low-income students show a greater disparity in student learning when compared to their peers as measured on statewide assessments in ELA and Math.

In ELA, on the 2022 CA Dashboard

- All Students scored 17.5 points below standard
- Low-Income students scored 31.5 points below standard

In Math, on the 2022 CA Dashboard

- All Students scored 53.8 points below standard
- Low-Income students scored 67.4 points below standard

To address these needs, students in grades TK-8 have access to laptop computers and standards-aligned digital content.

How the Needs of how Low-income Students Were Considered First:

In order to access a broad, standards-aligned instructional program in a way that is equitable, low-Income pupils have needs for instructional supports that go well beyond what all students need. Therefore, the needs of these students are considered first as services under Action 1.3 have been developed. The services provided under Action 1.3 are based on these considerations and have been designed to support low-income pupils by providing them with material supports that allow them to access the standards-aligned instruction in a way that is equitable to all students. Unduplicated Pupils have needs for instructional supports that go well beyond what all students need.

Pupils from low-income families may not have access to the technology that is essential for success in K-12, college, and in today's workplaces. Providing low-income students with increased access to technological resources including internet-connected iPads and laptops

along with digital content ameliorates a barrier to academic achievement and to a broad educational program that exists for low-income students. Access to technology is an integral component of a Broad Course of Study. An indicator of "Met" on the California School Dashboard's Local Indicators for a "Broad Educational Program" shows that students have access to, and are enrolled in, a broad course of study including the programs and services developed and provided to unduplicated students and individuals with exceptional needs. A score of "Met" on the CA School Dashboard: Implementation of Access to a Broad Course of Study Local Indicator shows that the district has met all of the metrics (A, B, C) under [State] Priority 2.

How This Action is Effective in Meeting the Goals for These Students:

The services provided to low-income students under Action 1.3 are effective in meeting Goal 1, that "Students will receive a broad educational program." Hanford Elementary School District's educational partners have provided the district with consistent input that says a broad education includes access to modern technology. The services in Action 1.3 have provided each low-income student in grades 3-8 with a laptop computer. Students in grades K-2 are provided with iPads. Low-income students have access to a suite of standards-aligned digital content. Access to technology, both computers and digital content are an integral component of a broad educational program. The district's Local Indicators on the California School Dashboard show that students are receiving a "Broad Course of Study." A score of "Met" on the CA School Dashboard: Implementation of Access to a Broad Course of Study Local Indicator shows that the district has met all of the metrics (A, B, C) under [State] Priority 2.

Students overwhelmingly indicate that they are receiving a broad educational program, and as such, their school experience is enriched, they are more motivated to come to school, and their future will be positively impacted because of these experiences (see above.)

We expect this action to lead to an increase in low-income student learning as this action is focused on addressing their identified needs. To maximize the impact of this action in improving student learning throughout the district, this action is being provided on an LEA-wide basis.

#### **ACTION 1.4**

Students in each grade level attend a study trip that is aligned with content standards for their grade.

Through home visits and parent engagement, there is a disparity between low-income students and their peers in opportunities for educational exposure and experiences outside of the local town, which creates a gap in learning that carries over into the classroom. Based on the 2021-2022 CAASPP scores, low-income students show a greater disparity in student learning when compared to their peers as measured on statewide assessments in ELA and Math.

In ELA, on the 2022 CA Dashboard

- · All Students scored 17.5 points below standard
- Low-Income students scored 31.5 points below standard

In Math, on the 2022 CA Dashboard

- All Students scored 53.8 points below standard
- Low-Income students scored 67.4 points below standard

Parent Survey: Question: It is important for my child to attend academic study trips that are aligned with classroom instruction. 99% Agree/Strongly Agree

To address these needs, students in grades TK-8 have access to study trips that are aligned with content standards and broaden their educational exposure.

How the Needs of how Low-income Students Were Considered First:

In order to access a broad, standards aligned instructional program in a way that is equitable, low-Income pupils have needs for instructional supports that go well beyond what all students need. Therefore, the needs of these students are considered first as services provided under Action 1.4 have been developed. The services provided under Action 1.4 are based on these considerations and designed to support low-income pupils by providing them with material supports that allow them to access the standards aligned instruction in a way that is equitable to all students. Pupils from low-income families may lack the resources to experience activities that have been shown to increase content knowledge, interest in academics, and engagement in school. Providing students from low-income families with travel to museums, zoos, state, and national parks ensures that a lack of resources does not prevent them from receiving an important component of a broad educational program. An indicator of "Met" on the California School Dashboard's Local Indicators for a "Broad Educational Program" shows that students have access to, and are enrolled in, a broad course of study including the programs and services developed and provided to unduplicated students and individuals with exceptional needs. An indicator of "Met" on the California School Dashboard's Local Indicators for "Implementation of Academic Standards" shows that unduplicated students are receiving instruction and instructional materials that are aligned with California's academic content standards.

How This Action is Effective in Meeting the Goals for These Students:

The services provided to low-income students under Action 1.4 are effective in meeting Goal 1, that "Students will receive a broad educational program." Hanford Elementary School District's educational partners have provided the district with consistent input that says a broad education is focused on reading and math, but is also well-rounded, providing science, history, art, music, and physical education and includes opportunities to travel to museums and scientific exhibits, to participate in concerts and sporting events, and to have access to modern technology. The services in Action 1.4 have provided low-income students with opportunities to experience these activities. All students are provided with the opportunity to attend an academic study trip that is aligned with the academic standards for their grade level.

Students overwhelmingly indicate that they are receiving a broad educational program, and as such, their school experience is enriched, they are more motivated to come to school, and their future will be positively impacted because of these experiences (see above.) Moreover, 99% of parents agree/strongly agree with the statement: It is important for my child to attend academic study trips that are aligned with classroom instruction including travel to museums, zoos, state and national parks. The district received a score of "Met" on the California School Dashboard Local Indicator for Standards Aligned Instruction. The district received a score of "Met" on the California School Dashboard Local Indicator for Access to a Broad Course of Study.

We expect this action to lead to an increase in low-income student learning as this action is focused on addressing their identified needs. To maximize the impact of this action in improving student learning throughout the district, this action is being provided on an LEA-wide basis.

#### **ACTION 1.5**

Art, music, and PE instruction is supported with staff, supplies, and materials.

Through home visits and parent engagement, there is a disparity between low-income students in the Arts, Music, and Physical education opportunities compared to their peers. To address these needs, we will provide support to school sites in Art, music, and PE instruction that support the programs and services in the LCAP.

How the Needs of how Low-income Students Were Considered First:

In order to access a broad, standards-aligned instructional program in a way that is equitable, Unduplicated Pupils have needs for enrichment activities that go beyond what all students need. Therefore, the needs of these students are considered first as services provided under Action 1.5 have been developed. Pupils from low-income families may lack the resources to experience activities and courses of study that have been shown to increase content knowledge, interest in academics, and engagement in school. The actions and services under 1.1 are based on these considerations and designed to support these students by providing them with art, music, and physical education, and athletics--a broad educational program. The State of California has designated a Broad Educational Program as one of its Eight Priorities.

How This Action is Effective in Meeting the Goals for These Students:

The services provided to low-income students under Action 1.5 are effective in meeting Goal 1, that "Students will receive a broad educational program." Hanford Elementary School District's educational partners have provided consistent input that says a broad education is focused on reading and math, but is also well-rounded, providing science, history, art, music, and physical education and includes opportunities to travel to museums and scientific exhibits, to participate in concerts and sporting events, and to have access to modern technology. An indicator of "Met" on the California School Dashboard's Local Indicators for a "Broad Educational Program" shows that students have access to, and are enrolled in, a broad course of study including the programs and services developed and provided to unduplicated students and individuals with exceptional needs. An indicator of "Met" on the California School Dashboard's Local Indicators for "Implementation of Academic Standards" shows that unduplicated students are receiving instruction and instructional materials that are aligned with California's academic content standards.

Students in elementary schools received a minimum of 200 minutes of physical education every ten days. Students at the junior high schools received 400 minutes of physical education every 10 days. Students at the junior high schools had opportunities to select additional athletic electives and to participated in after-school sports. Students at the elementary schools were provided opportunities to participate in an after-school enrichment program and after-school sports. All elementary school students received art instruction. Approximately 468 elementary students in grades 5 and 6 elected to participate in band. All 4th grade students at Lincoln, Richmond, Roosevelt, and Martin Luther King

schools received music instruction. Students self-select elective classes at the junior high schools and choose from a variety of classes that include art, music, and athletics. Approximately 227 students chose art instruction and 248 students chose music instruction at the two junior high schools.

Students overwhelmingly indicate that they are receiving a broad educational program, and as such, their school experience is enriched, they are more motivated to come to school, and their future will be positively impacted because of these experiences (see above.) Moreover, 99% of parents agree/strongly agree with the statement: In addition to English language arts and mathematics, it is important for my child to have instruction in science, history, art, music, and physical education. The district received a score of "Met" on the California School Dashboard Local Indicator for Standards Aligned Instruction. The district received a score of "Met" on the California School Dashboard Local Indicator for Access to a Broad Course of Study.

Students received instruction in art, music, and physical education, and participate in these subjects as evidenced by the numbers of students in art, music, and PE along with the number of minutes of PE students receive.

**Elementary Schools:** 

Art: All Students received art Instruction.

Music: 5th and 6th grade students self-select participation in band:

5th Grade: 248

6th Grade: 215

(Total 463)

All students in 4th grade at Richmond, Roosevelt, Lincoln, and King schools received music instruction. (The schools with the highest #s of low income students)

Junior High

227 students chose art.

248 students chose music.

Based on student survey results, students are enriched by art, music, and physical education, feel more engaged in school, and are motivated to achieve as a result of participating in these activities as evidence by survey results below:

Parent Survey

Question: In addition to ELA and Math, it is important for my child to heave instruction in science, history, art, music, and physical education. 99% Agree/Strongly Agree

#### Physical Education

Physical education activities enrich (improve) my experience at school: 73.37%

Participating in physical education motivates me to come to school every day: 48.76% Agree/Strongly Agree

#### Music

Participating in music enriches (improves) my experience at school: 80.83% Agree/Strongly Agree

Participating in music motivates me to come to school every day: 70.43% Agree/Strongly Agree

Learning about music will help me in the future: 78.1% Agree/Strongly Agree

#### Art

Participating in art enriches (improves) my experience at school: 65.91% Agree/Strongly Agree

Participating in art motivates me to come to school every day: 59.83% Agree/Strongly Agree

Learning about art will help me in the future: 60.27% Agree/Strongly Agree

We expect this action to lead to an increase in low-income student exposure to the performing arts to address their identified needs. To maximize the impact of this action in improving student exposure throughout the district, this action is being provided on an LEA-wide basis.

#### **ACTION 1.6**

Students in grades 7-8 have the opportunity to participate in an after-school enrichment.

Through Advisory Committees, parents and students have expressed the need for after-school enrichment programs, especially for our low-income population who may not have the resources themselves to participate in community events. This shows there is a disparity between low-income students in the after-school enrichment opportunities compared to their peers. To address these needs, the district will provide

support to the junior high school (elementary sites have afterschool enrichment funded through ELOP) sites for afterschool enrichment that support the programs and services in the LCAP.

How the Needs of how Low-income Students Were Considered First:

In order to access a broad, standards-aligned instructional program in a way that is equitable, low-Income pupils have needs for instructional supports that go well beyond what all students need. Therefore, the needs of these students are considered first as services provided under Action 1.6 have been developed. The services provided under Action 1.6 are based on these considerations and are designed to support low-income pupils by providing them with material supports that allow them to access the standards-aligned instruction in a way that is equitable to all students. Students from low-income families may lack the resources to provide their children with after-school enrichment, including support and homework help in reading, math, science, and history. Students from low-income families may lack the resources to provide after-school enrichment including art, music, and physical education for their students. Parents in low-income families may lack the resources to provide safe, supervised after-school childcare each evening. An indicator of "Met" on the California School Dashboard's Local Indicators for a "Broad Educational Program" shows that students have access to, and are enrolled in, a broad course of study including the programs and services developed and provided to unduplicated students and individuals with exceptional needs. An indicator of "Met" on the California School Dashboard's Local Indicators for "Implementation of Academic Standards" shows that unduplicated students are receiving instruction and instructional materials that are aligned with California's academic content standards.

How This Action is Effective in Meeting the Goals for These Students:

The services provided to low-income students under Action 1.6 are effective in meeting Goal 1, that "Students will receive a broad educational program." Hanford Elementary School District's educational partners have provided consistent input that says a broad education is focused on reading and math, but is also well-rounded, providing science, history, art, music, and physical education and includes opportunities to travel to museums and scientific exhibits, to participate in concerts and sporting events, and to have access to modern technology. Moreover, the State of California has designated a Broad Educational Program as one of its Eight Priorities. The services in Action 1.6 are providing low-income students with a broad educational program that continues after the end of the regular school day containing these components.

Students overwhelmingly indicate that they are receiving a broad educational program, and as such, their school experience is enriched, they are more motivated to come to school, and their future will be positively impacted because of these experiences (see above.) Moreover, 99% of parents agree/strongly agree with the statement: "In addition to English language arts and mathematics, it is important for my child to have instruction in science, history, art, music, and physical education." The district received a score of "Met" on the California School Dashboard Local Indicator for Standards Aligned Instruction. The district received a score of "Met" on the California School Dashboard Local Indicator for Access to a Broad Course of Study.

We expect this action to lead to an increase in low-income student exposure to enrichment opportunities to address their identified needs. To maximize the impact of this action in improving student exposure throughout the district, this action is being provided on an school-wide basis.

#### **ACTION 2.1**

Classroom staffing levels will be maintained or increased to reduce or eliminate combination classes in grades 1-6 and to lower class size in grades 4-8.

The State of California has determined that schools serving over 55% enrollment of low-income, English learners, and/or students in foster care needed additional certificated and classified staff to provide direct services to students, compared to schools with a lower enrollment of these target student groups. in order to reduce equity gaps and support staffing structures that are responsive to academic needs at our highest-need schools, the district will focus on classroom staffing levels will be maintained or increased to reduce or eliminate combination classes in grades 1-6 and to lower class size in grades 4-8.

How the Needs of how Foster Youth, English Learners, Low-income Students Were Considered First:

In order to access standards aligned instruction in a way that is equitable, Unduplicated Pupils have needs for instructional supports that go well beyond what all students need. Data from the California School Dashboard (2022) indicate that low-income students, English learners performed below "All Students" in both ELA and Math, while foster youth scored slightly above All Students in ELA, and below All students in Math. Combination classes divide the teacher's time and effort, requiring the teaching of two grade levels in the same classroom. Therefore, the needs of these (Unduplicated) students are considered first as services provided under Action 2.1 have been developed. The services under Action 2.1 are based on these considerations and designed to support Unduplicated Pupils by providing them with increased support in the form of teachers' time and effort. Action 2.1 is designed to support to our low-income, EL, and foster youth students, improving and/or increasing services they receive in the following ways: Providing these Unduplicated Pupils with a single grade classroom ensures that the instruction they receive is aligned with the standards for their grade level, and that the teachers time and effort are focused entirely on the students in the grade level. Teachers working with a single grade level in the classroom have more time to provide individualized instruction to struggling students, who are mostly unduplicated students, (an increased service) and are able to focus their planning and delivery of lessons on an single grade level (an improved service).

How This Action is Effective in Meeting the Goals for These Students:

The services provided to students under Action 2.1 are effective in leading to the achievement of Goal 2, that all students will make progress toward proficiency on the state adopted standards and that English learners will make progress learning the English language. Test scores for students from low-income families and English learners were in the "Low" range in ELA and Math on the CA Dashboard (2022) and

showed an increase compared to the previous year. 51.1% of English learners made progress on the state assessment for English Learners Progress Indicator (2022 California School Dashboard) 17.78% of English learners scored at the "Proficient" level on the 2021-2022 Summative ELPAC.

Based on our most recent 2022 CASSPP scores, both ELA and Math showed gains in proficiency levels compared to 2020-2021. This indicates a need to continue to build upon and strengthen the district's existing instructional programs. The services under Action 2.1 continue to be effective in making progress toward meeting Goal #2

#### **ACTION 2.2**

Students at the district's junior high schools are supported with a robust summer program that includes both academics and enrichment.

Through Advisory Committees, parents and students have expressed the need for summer enrichment programs, especially for our low-income, English Learner, and/or Foster youth population who may not have the resources themselves to participate in community events. This shows there is a disparity between our unduplicated population's summer enrichment opportunities compared to their peers. To address these needs, the district will provide support to the junior high school (elementary sites have summer enrichment funded through ELOP) sites for summer enrichment that support the programs and services in the LCAP.

How the Needs of how Foster Youth, English Learners, Low-income Students Were Considered First:

In order to access standards-aligned instruction in a way that is equitable, Unduplicated Pupils have needs for instructional supports that go well beyond what all students need. Data from the California School Dashboard (2019) and CDE Dataquest (2021) indicate that low-income students, English learners, and foster youth (at the district's two junior high schools) performed below "All Students" in both ELA and Math. The needs of these students are considered first as services provided under Action 2.2 have been developed. The services provided under Action 2.2 are based on these considerations and designed to support Unduplicated Pupils by providing additional instructional time that includes both academic instruction and enrichment activities during the summer when school is not normally in session. Providing additional hours/days of instruction to these students is an increase in services.

How This Action is Effective in Meeting the Goals for These Students: Action 2.2 is intended to help achieve an increase in academic achievement in ELA and math for students in grades 7 and 8. Evidence-based research indicates that providing increased instructional time that is adapted to students' individual (or small group needs) and that includes engaging learning experiences can lead to increased academic achievement See: What Works Clearinghouse: <a href="https://ies.ed.gov/ncee/wwc/PracticeGuide/10">https://ies.ed.gov/ncee/wwc/PracticeGuide/10</a>

We expect this action to lead to an increase in unduplicated student exposure to enrichment opportunities to address their identified needs. To maximize the impact of this action in improving student exposure throughout the junior high schools, this action is being provided on a school-wide basis.

#### **ACTION 2.3**

Provide low-income students, foster youth, and English learners with up-to-date/upgraded instructional materials that provide specialized lessons, materials, and technology components that are specifically designed to provide increased supports for English learners and struggling students (who are mostly unduplicated students).

Based on the 2021-2022 CAASPP scores, low-income students show a greater disparity in student learning when compared to their peers as measured on statewide assessments in ELA and Math.

In ELA, on the 2022 CA Dashboard

- All Students scored 17.5 points below standard
- Low-Income students scored 31.5 points below standard
- Foster students scored 16.6 points below standard
- English Learners scored 39.6 points below standard

In Math, on the 2022 CA Dashboard

- · All Students scored 53.8 points below standard
- Low-Income students scored 67.4 points below standard
- Foster students scored 71.3 points below standard
- English Learners scored 74.0 points below standard

To address these needs, we will provide support with supplies, materials, books, and technology that support the programs and services in the LCAP.

How the Needs of how Foster Youth, English Learners, Low-income Students Were Considered First:

In order to access standards aligned instruction in a way that is equitable, Unduplicated Pupils have a need for instructional supports that go well beyond what all students need. Low-income students, English learners performed below "All Students" in both ELA and Math. Per CDE Dataquest for the 2021-2022 school year, "All Students" in 7th grade scored 50.35% Proficient in ELA and 30.95% Proficient in Math while 8th grade "All Students" scored 44.69% proficient in ELA and 26.58% proficient in Math. EL students scored 21.31% Proficient in ELA for 7th grade and 5.13% for 8th grade. In math, EL students scored 6.50% proficient in ELA and 5.08% Proficient in Math.

Low-Income students scored 46.20% Proficient in ELA for 7th grade and 38.98% for 8th grade. In math, EL students scored 25.62% proficient in ELA and 22.19% Proficient in Math. Therefore, the needs of these students are considered first as services provided under Action 2.3 have been developed. The services provided under Action 2.3 are based on these considerations and designed to support Unduplicated Pupils improving and/or increasing services they receive in the following ways: Up-to-date/upgraded instructional materials provide specialized lessons, materials, and technology components that are specifically designed to provide additional (increased) supports for struggling students (who are mostly Unduplicated Pupils). Up-to-date instructional materials also provide specialized lessons, materials, technology components and other supports specifically designed to ensure that students who are English learners can understand, learn, and master the state adopted content standards, even though they may not yet be proficient in the English language.

How This Action is Effective in Meeting the Goals for These Students:

The services under Action 2.3 provide low-income students, English learners and foster youth with up-to-date/upgraded instructional

materials that contain these specialized supports and are thereby effective in increasing the quantity of resources available to them. Classroom teachers' use of these upgraded materials in their instruction qualitatively improves the instruction Unduplicated Pupils receive. The services provided to low-income students, English learners, and foster youth under Action 2.3 are effective in meeting the Expected Outcome for Goal 2, that says "All students have State Board of Education approved, Common Core standards-aligned instructional materials." The HESD Board of Trustees Sufficiency of Instructional Materials Resolution, passed on September 8, 2021, confirms that students have access to standards-aligned instructional materials. Test scores for students from low-income families and English learners increased from the prior year. 51.1% of English learners made progress on the state assessment for English Learners Progress Indicator (2022 California School Dashboard) 17.78% of English learners scored at the "Proficient" level on the 2021-2022 Summative ELPAC.

Based on our most recent 2022 CASSPP scores, both ELA and Math showed gains in proficiency levels compared to 2020-2021. This indicates a need to continue to build upon and strengthen the district's existing instructional programs. The services under Action 2.3 continue to be effective in making progress toward meeting Goal #2.

We expect this action to lead to an increase in unduplicated student learning as this action is focused on addressing their identified needs. To maximize the impact of this action in improving student learning throughout the district, this action is being provided on an LEA-wide basis.

#### **ACTION 2.4**

Supporting Designated and Integrated English Language Development Instruction (ELD): This action is "Limited" to serving students who are English learners.

As a comprehensive approach to ELD, the English Language Arts/English Language Development (ELA/ELD) Framework for California Public Schools states: "English learners at all English proficiency levels and at all ages require both Integrated ELD and specialized attention to their particular language learning needs, or Designated ELD." (p. 119)

Based on the 2021-2022 CAASPP scores, low-income students show a greater disparity in student learning when compared to their peers as measured on statewide assessments in ELA and Math.

In ELA, on the 2022 CA Dashboard

- All Students scored 17.5 points below standard
- English Learners scored 39.6 points below standard

In Math, on the 2022 CA Dashboard

- · All Students scored 53.8 points below standard
- English Learners scored 74.0 points below standard

To address these needs, we will provide support to ensure ELs have the ELD support needed through programs and services in the LCAP.

We expect this action to lead to an increase in English Learners academic learning as this action is focused on addressing their identified needs. To maximize the impact of this action in improving student learning throughout the district, this action is being provided as a limited

service to our English Learner students.

#### **ACTION 3.1**

Teachers are supported with leadership, training, and professional development.

Based on the 2021-2022 CAASPP scores, students from low-income families, English learners, and Foster youth have needs for well-trained teachers that go beyond the needs of students who are more affluent based on the 2022 CA Dashboard In ELA, on the 2022 CA Dashboard

- All Students scored 17.5 points below standard
- · Low-Income students scored 31.5 points below standard
- Foster students scored 16.6 points below standard
- English Learners scored 39.6 points below standard

In Math, on the 2022 CA Dashboard

- · All Students scored 53.8 points below standard
- · Low-Income students scored 67.4 points below standard
- Foster students scored 71.3 points below standard
- English Learners scored 74.0 points below standard

To address these needs, the district will provide teachers with support from leadership, training, and professional development that support the programs and services in the LCAP.

How the Needs of how Foster Youth, English Learners, Low-income Students Were Considered First:

Students from low-income families, who are English learners, and who are foster youth have needs for exceptionally well-trained teachers that go beyond the needs of students who are more affluent, are proficient in English, and live with their families. Data from CDE Dataquest (2022) indicate that low-income students, English learners, and foster youth performed below (Foster ELA scored slightly above in ELA) "All Students" in both ELA and Math. For the 2021-2022 school year, "All Students" scored 45.51% Proficient in ELA and 29.97% Proficient in Math. EL students scored 25.03% Proficient in ELA and 14.60% Proficient in Math. Low-income students scored 39.68% Proficient in ELA and 24.90% Proficient in Math. Foster youth scored 50.00% Proficient in ELA and 25.00% Proficient in Math. A teacher who is exceptionally well-trained has deep knowledge of the content areas for which she is responsible and is able to provide targeted individualized instruction (differentiated instruction) to struggling students (who are mostly unduplicated students). An exceptionally well-trained teacher is able to deliver specialized instruction to students who are English learners. An exceptionally well-trained teacher is able to deliver a qualitatively better (improved) education to unduplicated students than a teacher who is merely adequately trained. Therefore, the needs of these students are considered first as services provided under Action 3.1 have been developed. Action 3.1 is based on these considerations and designed to support our low-income students and students who are English learners improving and/or increasing services they receive in the following ways: Providing the teachers of low-income students and English learners with training that includes content area knowledge and pedagogy, strategies for supporting struggling students, strategies for providing language supports to English learners in all content areas, and in providing designated English language development instruction for EL students ensures that these stude

targeted to their specific needs (a qualitative improvement).

How This Action is Effective in Meeting the Goals for These Students:

The services provided for low income students under Action 3.1 are effective in meeting Goal 3 that "The district will support teachers and staff with professional development, training, and collaboration time." The training teachers receive supports them in their efforts to increase the achievement of low-income students and English learners. Test scores for students from low-income families, English learners, and Foster youth increased in both ELA and Math when compared to the previous year. 51.1% of English learners made progress on the state assessment for English Learners Progress Indicator (2022 California School Dashboard) 17.78% of English learners scored at the "Proficient" level on the 2021-2022 Summative ELPAC.

Based on our most recent 2022 CASSPP scores, both ELA and Math showed gains in proficiency levels compared to 2020-2021. This indicates a need to continue to build upon and strengthen the district's existing instructional programs. The services under Action 3.1 continue to be effective in making progress toward meeting Goal #3

We expect this action to lead to an increase in unduplicated student learning as this action is focused on addressing their identified needs. To maximize the impact of this action in improving student learning throughout the district, this action is being provided on an LEA-wide basis.

#### **ACTION 3.2**

Provide weekly collaboration time for teachers. Administrators and teachers conduct detailed, sophisticated analysis of students' performance on formative and summative assessments, and use information gained from this analysis to plan instruction and interventions.

Based on the 2021-2022 CAASPP scores, students from low-income families, English learners, and Foster youth there is a need to provide collaboration time to identify struggling students (by analyzing their work and assessment results), and to plan specialized/targeted instruction for these students (who are mostly unduplicated students). In ELA, on the 2022 CA Dashboard

- All Students scored 17.5 points below standard
- Low-Income students scored 31.5 points below standard
- Foster students scored 16.6 points below standard
- English Learners scored 39.6 points below standard

In Math, on the 2022 CA Dashboard

- · All Students scored 53.8 points below standard
- Low-Income students scored 67.4 points below standard
- Foster students scored 71.3 points below standard
- English Learners scored 74.0 points below standard

To address these needs, the district will provide teachers with support from leadership, training, and professional development that support the programs and services in the LCAP.

How the Needs of how Foster Youth, English Learners, Low-income Students Were Considered First:

Students who are from low-income families, who are English learners, and who are foster youth have needs for individualized (differentiated) instruction goes beyond the needs of students who are more affluent, are proficient in English, and live with their families. Therefore, the needs of these students are considered first as services provided under Action 3.2 have been developed. The actions and services under 3.2 are based on these considerations and designed to support these students by providing teachers with collaboration time to identify struggling students (by analyzing their work and assessment results), and to plan specialized/targeted instruction for these students (who are mostly unduplicated students). These efforts provide unduplicated students with a qualitatively better (improved) education. For the 2021-2022 school year, "All Students" scored 45.51% Proficient in ELA and 29.97% Proficient in Math. EL students scored 25.03% Proficient in ELA and 14.60% Proficient in Math. Low-income students scored 39.68% Proficient in ELA and 24.90% Proficient in Math. Foster youth scored 50.00% Proficient in ELA and 25.00% Proficient in Math.

How This Action is Effective in Meeting the Goals for These Students:

The services provided for low-income students under Action 3.2 are effective in meeting Goal 3 that "The district will support teachers and staff with professional development, training, and collaboration time." The collaboration time teachers receive supports them in their efforts to increase the achievement of low-income students and English learners. Test scores for students from low-income families, English learners, and Foster youth increased in both ELA and Math when compared to the previous year. 51.1% of English learners made progress on the state assessment for English Learners Progress Indicator (2022 California School Dashboard) 17.78% of English learners scored at the "Proficient" level on the 2021-2022 Summative ELPAC.

Based on our most recent 2022 CASSPP scores, both ELA and Math showed gains in proficiency levels compared to 2020-2021. This indicates a need to continue to build upon and strengthen the district's existing instructional programs. The services under Action 3.2 continue to be effective in making progress toward meeting Goal #3

We expect this action to lead to an increase in unduplicated student learning as this action is focused on addressing their identified needs. To maximize the impact of this action in improving student learning throughout the district, this action is being provided on an LEA-wide basis.

#### Action 3.3

The district will operate a California Commission on Teacher Credentialing (CTC) accredited new teacher induction program. New teachers will receive induction support for two years and will clear their credentials through the induction program.

Based on the 2021-2022 CAASPP scores, students from low-income families, English learners, and Foster youth there is a need to provide new teachers with support through their first two years in the profession to develop deep knowledge of the content areas and to provide targeted individualized instruction (differentiated instruction) to struggling students (who are mostly unduplicated students). In ELA, on the 2022 CA Dashboard

All Students scored 17.5 points below standard

- Low-Income students scored 31.5 points below standard
- Foster students scored 16.6 points below standard
- English Learners scored 39.6 points below standard

In Math, on the 2022 CA Dashboard

- All Students scored 53.8 points below standard
- Low-Income students scored 67.4 points below standard
- Foster students scored 71.3 points below standard
- English Learners scored 74.0 points below standard

To address these needs, the district will provide teachers with support from leadership, training, and professional development that support the programs and services in the LCAP.

How the Needs of how Foster Youth, English Learners, Low-income Students Were Considered First:

Students who are from low-income families, who are English learners, and who are foster youth have needs for exceptionally well-trained teachers that go beyond the needs of students who are more affluent, are proficient in English, and live with their families. Data from the California School Dashboard (2022) indicate that low-income students, English learners performed below "All Students" in both ELA and Math, while foster youth scored slightly above All Students in ELA, and below All students in Math. A new teacher who is exceptionally well-trained and is supported through their first two years in the profession develops deep knowledge of the content areas for which she is responsible and is able to provide targeted individualized instruction (differentiated instruction) to struggling students (who are mostly unduplicated students). An exceptionally well-trained/supported new teacher is able to deliver specialized instruction to students who are English learners. An exceptionally well-trained/supported new teacher is able to deliver a qualitatively better (improved) education to unduplicated students than a teacher who is merely adequately trained. Action 3.3 is based on these considerations and principally directed to our low-income students and students who are English learners, improving and/or increasing services they receive in the following ways: Providing the teachers of low-income students and English learners with training that includes content area knowledge and pedagogy, strategies for supporting struggling students, strategies for providing language supports to English learners in all content areas, and in providing designated English language development instruction for EL students ensures that these students receive instruction targeted to their specific needs (a qualitative improvement).

How This Action is Effective in Meeting the Goals for These Students:

The services provided for low-income students under Action 3.3 are effective in meeting Goal 3 that "The district will support teachers and staff with professional development, training, and collaboration time." New teachers in the Induction Program receive additional training beyond what all teachers receive. New teachers in the Induction Program receive support from a full-time mentor teacher. The training and support that new teachers receive supports them in their efforts to increase the achievement of low-income students and English learners. Test scores for students from low-income families, English learners, and Foster youth increased in both ELA and Math when compared to the previous year. 51.1% of English learners made progress on the state assessment for English Learners Progress Indicator (2022 California School Dashboard) 17.78% of English learners scored at the "Proficient" level on the 2021-2022 Summative ELPAC.

Based on our most recent 2022 CASSPP scores, both ELA and Math showed gains in proficiency levels compared to 2020-2021. This indicates a need to continue to build upon and strengthen the district's existing instructional programs. The services under Action 3.3 continue to be effective in making progress toward meeting Goal #3

We expect this action to lead to an increase in unduplicated student learning as this action is focused on addressing their identified needs. To maximize the impact of this action in improving student learning throughout the district, this action is being provided on an LEA-wide basis.

#### ACTION 4.1

Direct supports for students, from professionals within and outside of the district, are coordinated so that students in need receive timely and effective programs and support.

Based on the 2021-2022 CAASPP data, Low-Income and Foster youth students show a greater disparity in areas beyond academics when compared to their peers as measured by attendance and suspension rates.

2022 CA Dashboard Chronic Absenteeism rate shows

- All Students had a rate of 41.5% chronically absent
- Low-Income Students had a rate of 45.3% chronically absent
- Foster Youth Students had a rate of 54.0% chronically absent

2022 CA Dashboard Suspension rate shows

- All Students had a suspension rate of 4.4%
- Low-Income Students had a suspension rate of 5.0%
- Foster Youth Students had a suspension rate of 4.5%

To address these needs, the district will provide low-income students and foster youth with an array of supports designed to improve health, promote wellness and school attendance, and decrease behavior incidents and suspensions.

How the Needs of how Foster Youth and Low-income Students Were Considered First:

Unduplicated Pupils have needs for health and wellness as well as social and emotional supports that go well beyond what all students need. Data from the California School Dashboard indicate that suspension rates for low income students and foster youth are higher than for all students. Data from the CDE Dataquest indicate that low income students and foster youth have a higher rate of chronic absenteeism and suspension than "All Students". For 2022, "All Students" had a chronic absenteeism rate of 41.0% and a suspension rate of 4.5% whereas Low-income students had a chronic absenteeism rate of 44.8% and a suspension rate of 5.0% and Foster youth had a chronic absenteeism rate of 51.7% and a suspension rate of 4.8%. Pupils from low income families and students who are foster youth may lack the resources to access the types of health and wellness as well as social supports that reduce barriers to learning. These barriers may include inconsistent school attendance and discipline incidents that result in missed days of school, time out of class, or suspension. Therefore, the needs of these students are considered first as services provided under Action 4.1 have been developed. The services provided under Action 4.1 are based on these considerations and designed to support Unduplicated Pupils by providing low income students and foster youth with an array of supports designed to improve health, promote wellness and school attendance, and decrease behavior incidents and suspensions.

Learning Directors; the director of School Climate, Child Welfare and Attendance; and the School Social Worker coordinate these services, ensuring that Unduplicated Pupils in need receive the appropriate services, that the services are delivered on time, and that they are effective. (These support staff also deliver services directly to students.)

How This Action is Effective in Meeting the Goals for These Students:

The services provided to students under Action 4.1 are effective in meeting Goal 4 "Students will learn in a safe, well-maintained school where they are supported, engaged, and connected to their school." Schools with higher attendance rates and lower numbers of discipline incidents are safer. Data from the 2022 California School Dashboard shows suspension rates at the High level, for All Students, EL Students, Low-Income students, and Foster Youth. Prior to COVID these rates were improving, showing there is a great need to assist these students with their social-emotional needs and connectedness to school. The district received a score of Very High on the 2022 CA School Dashboard Chronic Absenteeism Indicator for All Students, EL students, Low-Income students, and Foster Youth indicating a great need to assist families after the COVID pandemic.

The COVID pandemic has had a profound effect on student attendance and on students' overall social-emotional wellbeing. In 2021-2022 and 2022-2023, there were significant numbers of students testing positive, quarantined, or symptomatic with COVID who missed many days of school. The data measuring school climate, especially suspensions and absenteeism, are significantly impacted by the COVID pandemic, and do not accurately reflect the impact that the district's programs and services have had on school climate. The district's programs and services for students under Goal #4, leading up to the pandemic, have been effective and have led to significant and steady declines in suspensions and chronic absenteeism. These programs and services have also been effective during the pandemic in ameliorating the effects of school closures, COVID related absences, and the personal losses that many students have experienced.

We expect this action to lead to an decrease in Low-income and Foster youth student chronic absenteeism and suspension rates as this action is focused on addressing their identified needs. To maximize the impact of this action in improving chronic absenteeism and suspension rates throughout the district, this action is being provided on an LEA-wide basis.

#### **ACTION 4.2**

School health professionals and counselors provide direct services to students to promote well-being and health and intervene with actual and potential health problems.

Based on the 2021-2022 CAASPP data, Low-Income and Foster youth students show a greater disparity in areas beyond academics when compared to their peers as measured by attendance and suspension rates.

2022 CA Dashboard Chronic Absenteeism rate shows

- All Students had a rate of 41.5% chronically absent
- Low-Income Students had a rate of 45.3% chronically absent
- Foster Youth Students had a rate of 54.0% chronically absent

2022 CA Dashboard Suspension rate shows

- All Students had a suspension rate of 4.4%
- Low-Income Students had a suspension rate of 5.0%
- Foster Youth Students had a suspension rate of 4.5%

To address these needs, the district will provide low-income students and foster youth with an array of supports designed to improve health, promote wellness and school attendance, and decrease behavior incidents and suspensions.

Based on Parent and Student surveys, there is a need to continue with action 4.2 as seen by these results

Parent Survey Questions and responses:

Having a school nurse at each site is important: 99% Agree/Strong Agree

Having a school counselor at each site is important: 100% Agree/Strongly Agree

Student Survey Questions and responses:

Teachers, principals, learning directors, student specialists, counselors, or other adults are able to prevent bullying at my school: 65.42% Agree/Strongly Agree

There is an adult that I can talk to if I have a problem at school: 78.89% Agree/Strongly Agree

I have visited the school nurse this year: 72.17% Yes

I have visited the school counselor this year: 36.04% Yes

How the Needs of how Foster Youth and Low-income Students Were Considered First:

Unduplicated Pupils have needs for health and wellness as well as social and emotional supports that go well beyond what all students need. Data from the California School Dashboard indicate that suspension rates for low income students and foster youth are higher than for all students. Data from the CDE Dataquest indicate that low-income students and foster youth have a higher rate of chronic absenteeism and suspension than "All Students". For 2022, "All Students" had a chronic absenteeism rate of 41.0% and a suspension rate of 4.5% whereas Low-income students had a chronic absenteeism rate of 51.7% and a suspension rate of 4.8%. Pupils from low-income families and students who are foster youth had a chronic absenteeism rate of 51.7% and a suspension rate of 4.8%. Pupils from low-income families and students who are foster youth may lack the resources to access the types of health and wellness as well as social supports that reduce barriers to learning. These barriers may include inconsistent school attendance and discipline incidents that result in missed days of school, time out of class, or suspension. Therefore, the needs of these students are considered first as services provided under Action 4.2 have been developed. The services provided under Action 4.2 are based on these considerations and designed to support Unduplicated Pupils by providing low-income students and foster youth with an array of supports designed to improve health, promote wellness and school attendance, and decrease behavior incidents and suspensions. School nurses and school counselors deliver direct services to students to eliminate barriers to attendance and learning.

How This Action is Effective in Meeting the Goals for These Students:

Effective in Meeting the District's Goals for Unduplicated Pupils: The services provided to students under Action 4.2 are effective in meeting Goal 4 "Students will learn in a safe, well maintained school where they are supported, engaged, and connected to their school." Schools with higher attendance rates and lower numbers of discipline incidents are safer. Data from the 2022 California School Dashboard shows suspension rates at the High level, for All Students, EL Students, Low-Income students, and Foster Youth. Prior to COVID these rates were improving, showing there is a great need to assist these students with their social-emotional needs and connectedness to school. The district received a score of Very High on the 2022 CA School Dashboard Chronic Absenteeism Indicator for All Students, EL students, Low-Income

students, and Foster Youth indicating a great need to assist families after the COVID pandemic.

The COVID pandemic has had a profound effect on student attendance and on students' overall social-emotional wellbeing. In 2021-2022 and 2022-2023, there were significant numbers of students testing positive, quarantined, or symptomatic with COVID who missed many days of school. The data measuring school climate, especially suspensions and absenteeism, are significantly impacted by the COVID pandemic, and do not accurately reflect the impact that the district's programs and services have had on school climate. The district's programs and services for students under Goal #4, leading up to the pandemic, have been effective and have led to significant and steady declines in suspensions and chronic absenteeism. These programs and services have also been effective during the pandemic in ameliorating the effects of school closures, COVID related absences, and the personal losses that many students have experienced.

We expect this action to lead to an decrease in Low-income and Foster youth student chronic absenteeism and suspension rates as this action is focused on addressing their identified needs. To maximize the impact of this action in improving chronic absenteeism and suspension rates throughout the district, this action is being provided on an LEA-wide basis.

#### **ACTION 4.3**

Additional support staff provide direct services to students to promote positive school climate, good citizenship, and improve school safety.

Based on the 2021-2022 CAASPP data, Low-Income and Foster youth students show a greater disparity in areas beyond academics when compared to their peers as measured by attendance and suspension rates.

2022 CA Dashboard Chronic Absenteeism rate shows

- All Students had a rate of 41.5% chronically absent
- Low-Income Students had a rate of 45.3% chronically absent
- Foster Youth Students had a rate of 54.0% chronically absent

2022 CA Dashboard Suspension rate shows

- All Students had a suspension rate of 4.4%
- Low-Income Students had a suspension rate of 5.0%
- Foster Youth Students had a suspension rate of 4.5%

To address these needs, the district will provide low-income students and foster youth with an array of supports designed to improve health, promote wellness and school attendance, and decrease behavior incidents and suspensions.

Based on Parent and Student surveys, there is a need to continue with action 4.3 as seen by these results

Parent Survey Questions and responses:

The School Resource Officer helps keep my child's school safe: 97% Agree/Strongly Agree

My child is safe at school: 96% Agree/Strongly Agree

Student Survey Questions and responses:

Teachers, principals, learning directors, student specialists, counselors, or other adults are able to prevent bullying at my school: 65.42%

#### Agree/Strongly Agree

There is an adult that I can talk to if I have a problem at school: 78.89% Agree/Strongly Agree

I feel safe at school: 74.06% Agree/Strongly Agree

I know and have spoken with the resource officer at my school: 36.30% Yes

The school resource officer has a good relationship with students at my school: 84.71% Agree/Strongly Agree

The school resource officer is an adult that I can talk to if I have a problem at school: 67.14% Agree/Strongly Agree

The school resource officer makes my school safer: 68.61% Agree/Strongly Agree

How the Needs of how Foster Youth and Low-income Students Were Considered First:

Unduplicated Pupils have needs for social and emotional supports that go well beyond what all students need. Data from the California School Dashboard indicate that suspension rates for low income students and foster youth are higher than for all students. Data from the CDE Dataguest indicate that low income students and foster youth have a higher rate of chronic absenteeism and suspension than "All Students". For 2022, "All Students" had a chronic absenteeism rate of 41.0% and a suspension rate of 4.5% whereas Low-income students had a chronic absenteeism rate of 44.8% and a suspension rate of 5.0% and Foster youth had a chronic absenteeism rate of 51.7% and a suspension rate of 4.8%. Pupils from low-income families may lack the resources to access the types of social and emotional supports that reduce barriers to learning. These barriers may include inconsistent school attendance and discipline incidents that result in missed days of school, time out of class, or suspension. Therefore, the needs of these students are considered first as services provided under Action 4.3 have been developed. The services provided under Action 4.3 are based on these considerations and designed to support Unduplicated Pupils ensuring that a lack of resources does not create a barrier to learning or attendance for these students. The services under Action 4.3 are designed to support our low-income students, and foster youth, by improving and/or increasing services they receive in the following ways: The services provided under Action 4.3 provide low income students and foster youth with an array of supports designed to decrease behavior incidents (thereby lowering suspensions) and to increase school attendance. Student specialists at the elementary schools and vice principals at the junior high schools work directly with unduplicated pupils, providing support for good behavior and citizenship as well as interventions when behavior incidents occur. The Community Day School provides additional intensive interventions for students with more serious behavior challenges. School resource officers provide an additional layer of safety and support for students.

How This Action is Effective in Meeting the Goals for These Students:

Effective in Meeting the District's Goals for Unduplicated Pupils: The services provided to students under Action 4.3 are effective in meeting the component of Goal 4 that says, "Students will attend a safe school." Schools with lower numbers of discipline incidents are safer. Data from the 2022 California School Dashboard shows suspension rates at the High level, for All Students, EL Students, Low-Income students, and Foster Youth. Prior to COVID, these rates were improving, showing there is a great need to assist these students with their social-emotional needs and connectedness to school.

The COVID pandemic has had a profound effect on student attendance and on students' overall social-emotional well-being. In 2021-2022 and 2022-2023, there were significant numbers of students testing positive, quarantined, or symptomatic with COVID who missed many days of school. The data measuring school climate, especially suspensions and absenteeism, are significantly impacted by the COVID pandemic, and do not accurately reflect the impact that the district's programs and services have had on school climate. The district's programs and services for students under Goal #4, leading up to the pandemic, have been effective and have led to significant and steady declines in

suspensions and chronic absenteeism. These programs and services have also been effective during the pandemic in ameliorating the effects of school closures, COVID related absences, and the personal losses that many students have experienced.

We expect this action to lead to an decrease in Low-income and Foster youth student chronic absenteeism and suspension rates as this action is focused on addressing their identified needs. To maximize the impact of this action in improving chronic absenteeism and suspension rates throughout the district, this action is being provided on an LEA-wide basis.

#### **ACTION 4.4**

Elementary students who live 3/4 mile or more from school and/or junior high students who live one mile or more from school will be provided with transportation to and from school.

Based on the 2021-2022 CAASPP data, Low-Income, Foster youth, and English Learner students show a greater disparity in areas their chronic Absenteeism rate compared to their peers. Even though English Learners chronically absenteeism rates was slightly better than "All Students", have a chronically absenteeism of 36.7% still shows a great need.

2022 CA Dashboard Chronic Absenteeism rate shows

- All Students had a rate of 41.5% chronically absent
- Low-Income Students had a rate of 45.3% chronically absent
- Foster Youth Students had a rate of 54.0% chronically absent
- English Learner Students had a rate of 36.7% chronically absent

To address these needs, the district will provide unduplicated elementary students who live 3/4 mile or more from school and/or junior high unduplicated students who live one mile or more from school will be provided with transportation to and from school. Even though English Learners chronically absenteeism rates was slightly better than "All Students", have a chronically absenteeism of 36.7% still shows a great need.

How the Needs of how Foster Youth, English Learners, Low-income Students Were Considered First:

Data from the CDE Dataquest indicate that low-income students and foster youth have a higher rate of chronic absenteeism than all students. For 2022, "All Students" had a chronic absenteeism rate of 41.0% whereas Low-income students had a chronic absenteeism rate of 44.8% and Foster youth had a chronic absenteeism rate of 51.7%. Therefore, the needs of these students are considered first as services provided under Action 4.4 have been developed. The services under Action 4.4 are based on these considerations and are designed to support Unduplicated Pupils by providing transportation to and from school. This action serves to shorten the distance these pupils must walk, provides relief for families who may lack transportation, and provides safer routes to and from school (e.g. providing bus transportation to pupils who would otherwise cross a busy street).

How This Action is Effective in Meeting the Goals for These Students:

Effective in Meeting the District's Goals for Unduplicated Pupils The services provided to students under Action 4.4 are effective in meeting the component of Goal 4 that says: "Students will attend a safe school." Action 4.4 provides low-income students with a safe route to and from school. Data from the 2022 California School Dashboard shows the district received a score of Very High for the Chronic Absenteeism

Indicator for All Students, EL students, Low-Income students, and Foster Youth indicating a great need to assist families after the COVID pandemic.

The COVID pandemic has had a profound effect on student attendance and on students' overall social-emotional well-being. In 2021-2022 and 2022-2023, there were significant numbers of students testing positive, quarantined, or symptomatic with COVID who missed many days of school. The data measuring school climate, especially suspensions and absenteeism, are significantly impacted by the COVID pandemic, and do not accurately reflect the impact that the district's programs and services have had on school climate. The district's programs and services for students under Goal #4, leading up to the pandemic, have been effective and have led to significant and steady declines in suspensions and chronic absenteeism. These programs and services have also been effective during the pandemic in ameliorating the effects of school closures, COVID related absences, and the personal losses that many students have experienced.

We expect this action to lead to an decrease in unduplicated student chronic absenteeism rates as this action is focused on addressing their identified needs. To maximize the impact of this action in improving chronic absenteeism rates throughout the district, this action is being provided on an LEA-wide basis.

Action 5.2: School sites and the district will provide parents with a variety of informational, training/educational, and social activities.

Based on Parent and Student surveys, there is a need to continue with action 4.3 as seen by these results

Parent Survey Questions and responses:

I have been given suggestions/ideas to use at home to help my child meet grade level standards in English Language Arts and Math: 92% Agree/Strongly Agree

There are adequate opportunities for me to become informed about the school's programs: 96% Agree/Strongly Agree

I receive information about my child's progress in the classroom (such as yellow cards, notes, phone calls, progress reports, Parent Square communications, etc.): 96% Agree/Strongly Agree

The Report to Parent (Report Card) helps me to understand what my child is expected to achieve in English Language Arts and Math: 97% Agree/Strongly Agree

The Parent/Teacher Conference was helpful to me in understanding my child's progress towards meeting English Language Arts and Math Standards: 98% Agree/Strongly Agree

When I have questions about my child's class work, I can ask for clarification and assistance from my child's school: 98% Agree/Strongly Agree

I receive adequate information regarding parent meeting/activities such as School Site Council, English Learner Advisory Committee, parent Workshops, Back to School Night, and Parent Education Presentations: 99% Agree/Strongly Agree

To address these needs, the district will continue to provide parents with a variety of informational, training/educational, and social activities based on the survey results above.

How the Needs of how Foster Youth, English Learners, Low-income Students Were Considered First:

Students who are from low-income families, who are English learners, and who are foster youth have academic needs that go beyond the needs of students who are more affluent, are proficient in English, and live with their families. These needs extend to students' families as well. Parents of Unduplicated Pupils regularly request additional training and education in how to support their children both academically and socially. Data from the California School Dashboard (2022) indicate that low-income students, English learners, and Foster youth performed below (Foster youth actually scored slightly higher in ELA) "All Students" in both ELA and Math.

\* 8% of parents disagree/strongly disagree with the following statement on the 22-23 HESD Parent Survey: "I have been given suggestions/ideas to use at home to help my child meet grade level standards in English Language Arts and Math." (Thus indicating a need to provide more training support for parents/families).

The services under Action 5.2 are based on these considerations and are designed to support Unduplicated Pupils by providing their families with specific, concrete actions and activities that they can do at home with their children to support the learning children are doing in school in English language arts and mathematics.

How This Action is Effective in Meeting the Goals for These Students:

Note that in years 1 and 2 of this LCAP, Action 5.2 was marked as "Limited" and served families of students who were English learners. Due to the popularity of these parent education activities and to the academic progress made by students whose parents participated in the activities, this action is being expanded to serve families of students who are low income, foster youth, and English learners. The district primarily serves students in grades TK-2 with these informational, training/educational, and social activities. Data from district local formative and summative assessments\*\* show that Unduplicated (EL and low-income) students whose families participated in these activities had greater gains in achievement than students whose families did not.

- \*Kindergarten EL students whose parents participated in Kinder Cuenta scored above the district average on the HESD Letters & Sounds Assessment
- \*Kindergarten EL students whose parents participated in Kinder Cuenta scored above the district average on the HESD Sight Words Assessment
- \*Kindergarten EL students whose parents participated in Kinder Cuenta scored above the district average on the HESD Phonological Awareness Assessment
- \*Kindergarten EL students whose parents participated in Kinder Cuenta scored above the district average on the HESD Alphabetic Principle Assessment

\*\* Note: The district uses many sources of data/information to measure students' progress/needs beyond the official metrics that are part of the LCAP. State test scores become available only after the school year has ended. Additionally, students in grades TK-2 do not participate in state testing. Therefore, internal measures of progress, called local formative and summative assessments that show students' areas of progress and need are used to "fine tune" the instructional program in real-time and guide school sites', grade levels', and teachers' planning. This data may also be used to make adjustments to the district's programs and services as areas of progress/need become apparent during the school year.

We expect this action to lead to an maintaining/improving unduplicated parent involvement and support as this action is focused on addressing their identified needs. To maximize the impact of this action in maintaining/improving parent involvement and support throughout the district, this action is being provided on an LEA-wide basis.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

The LEA wide and school wide services provided in the LCAP are designed to support High Needs students and are effective in achieving the District's five goals. Around eighty percent of students in the Hanford Elementary School District are Unduplicated students. These students, who are English learners, students from low-income families, and/or foster youth, face barriers to learning that more affluent, English only students, who live with their families do not. Although no students are excluded from receiving services provided in the LCAP, Unduplicated students have greater needs for these services, and therefore, receive them at a proportion that is greater than what all students receive (i.e. they receive increased services). Because of the high percentage of Unduplicated students at every school in the district, and because it is more efficient and/or cost effective, the services discussed above are provided on a LEA or school wide basis. Taken together, the LEA and/or school wide services discussed above, along with the actions and services that are limited to Unduplicated student groups (detailed in the Goals, Actions & Services section of the LCAP) provide a proportional increase or improvement in services for Unduplicated pupils that is equal to or greater than the "Percentage to Increase or Improve Services" shown above.

Goal 2.4: Supporting Designated and Integrated English Language Development Instruction (ELD): This action is "Limited" to serving students who are English learners.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

LVNs increased from part-time to full-time. (A 4.2) Library Media Technicians increased from part-time to full-time. (A 1.2) Addition of Teaching Staff to Eliminate Combination Classes (A 2.1)

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	1:32.29	1:26.02
Staff-to-student ratio of certificated staff providing direct services to students	1:24.30	1:20.56

# 2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non- personnel
Totals	\$20,921,741.00				\$20,921,741.00	\$14,405,812.00	\$6,515,929.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Supplies/Materials School Sites	Low Income	\$198,377.00				\$198,377.00
1	1.2	School Libraries	Low Income	\$865,597.00				\$865,597.00
1	1.3	Technology	Low Income	\$5,799,192.00				\$5,799,192.00
1	1.4	Study Trips	Low Income	\$310,000.00				\$310,000.00
1	1.5	Art, Music, PE	Low Income	\$2,018,960.00				\$2,018,960.00
1	1.6	After School Program	Low Income	\$2,593.00				\$2,593.00
2	2.1	Eliminate Combination Classes /Reduce Class Sizes	English Learners Foster Youth Low Income	\$905,213.00				\$905,213.00
2	2.2	Summer Program	English Learners Foster Youth Low Income	\$123,320.00				\$123,320.00
2	2.3	Instructional Materials	English Learners Foster Youth Low Income	\$359,140.00				\$359,140.00
2	2.4	Supporting Designated and Integrated ELD	English Learners	\$1,071,143.00				\$1,071,143.00
3	3.1	Teacher Professional Development	English Learners Foster Youth Low Income	\$1,176,480.00				\$1,176,480.00
3	3.2	Teacher Collaboration Time	English Learners Foster Youth Low Income	\$108,326.00				\$108,326.00
3	3.3	New Teacher Induction	English Learners Foster Youth	\$143,586.00				\$143,586.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
			Low Income					
4	4.1	Coordination of Student Support	Foster Youth Low Income	\$1,157,634.00				\$1,157,634.00
4	4.2	Health Professionals (Physical/Mental/Soci al/Emotional)	Foster Youth Low Income	\$2,465,166.00				\$2,465,166.00
4	4.3	School Support Staff	Foster Youth Low Income	\$3,369,842.00				\$3,369,842.00
4	4.4	Transportation	English Learners Foster Youth Low Income	\$500,000.00				\$500,000.00
5	5.1	Parent/Family Communication	All	\$0.00				\$0.00
5	5.2	Parent Involvement Activities	English Learners Foster Youth Low Income	\$347,172.00				\$347,172.00
5	5.3	Required Committees	All	\$0.00				\$0.00

# 2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
57,810,721	18,629,216	32.22%	0.97%	33.19%	\$20,921,741.0 0	0.00%	36.19 %	Total:	\$20,921,741.00
								LEA-wide Total:	\$19,724,685.00
								Limited Total:	\$1,071,143.00
								Schoolwide Total:	\$125,913.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Supplies/Materials School Sites	Yes	LEA-wide	Low Income	All Schools	\$198,377.00	
1	1.2	School Libraries	Yes	LEA-wide	Low Income	All Schools	\$865,597.00	
1	1.3	Technology	Yes	LEA-wide	Low Income	All Schools	\$5,799,192.00	
1	1.4	Study Trips	Yes	LEA-wide	Low Income	All Schools	\$310,000.00	
1	1.5	Art, Music, PE	Yes	LEA-wide	Low Income	All Schools	\$2,018,960.00	
1	1.6	After School Program	Yes	Schoolwide	Low Income	Specific Schools: Kennedy and Wilson Grades 7 & 8	\$2,593.00	
2	2.1	Eliminate Combination Classes /Reduce Class Sizes	Yes	LEA-wide	English Learners Foster Youth Low Income	Grades 1-6	\$905,213.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.2	Summer Program	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Kennedy, Wilson	\$123,320.00	
2	2.3	Instructional Materials	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$359,140.00	
2	2.4	Supporting Designated and Integrated ELD	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$1,071,143.00	
3	3.1	Teacher Professional Development	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,176,480.00	
3	3.2	Teacher Collaboration Time	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$108,326.00	
3	3.3	New Teacher Induction	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$143,586.00	
4	4.1	Coordination of Student Support	Yes	LEA-wide	Foster Youth Low Income	All Schools	\$1,157,634.00	
4	4.2	Health Professionals (Physical/Mental/Social/Emotional)	Yes	LEA-wide	Foster Youth Low Income	All Schools	\$2,465,166.00	
4	4.3	School Support Staff	Yes	LEA-wide	Foster Youth Low Income	All Schools	\$3,369,842.00	
4	4.4	Transportation	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$500,000.00	
5	5.2	Parent Involvement Activities	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$347,172.00	

# 2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$18,078,571.00	\$17,314,839.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Supplies/Materials School Sites	Yes	\$167,890.00	162,451
1	1.2	School Libraries	Yes	\$889,098.00	853,335
1	1.3	Technology	Yes	\$2,000,355.00	2,008,694
1	1.4 Study Trips		Yes \$310,000.00		310,000
1	1.5	Art, Music, PE	Yes	\$2,071,749.00	2,062,830
1	1.6	After School Program	Yes	\$116,220.00	3,430
2	2.1	Eliminate Combination Classes /Reduce Class Sizes	Yes	\$1,261,303.00	1,304,140
2	2.2	Summer Program	Yes	\$270,675.00	270,675
2	2.3	Instructional Materials	Yes	\$739,140.00	239,140
2	2.4	Supporting Designated and Integrated ELD	Yes	\$1,060,307.00	1,061,884

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.1	Teacher Professional Development	Yes	\$1,179,757.00	1,163,912
3	3.2	Teacher Collaboration Time	Yes	\$107,981.00	107,746
3	3.3	New Teacher Induction	Yes	\$126,752.00	142,938
4	4.1	Coordination of Student Support	Yes	\$1,168,776.00	1,144,653
4	4.2	Health Professionals (Physical/Mental/Social/Emotional)	Yes	\$2,519,990.00	2,445,779
4	4.3	School Support Staff	Yes	\$3,269,173.00	3,190,628
4	4.4	Transportation	Yes	\$500,000.00	500,000
5	5.1	Parent/Family Communication	No	\$0.00	0
5	5.2	Parent. Inv. Activities	Yes	\$319,405.00	342,604
5	5.3	Required Committees	No	\$0.00	0

# 2022-23 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
17,850,428	\$18,078,571.00	\$17,314,839.00	\$763,732.00	0.00%	0.00%	0.00%

Last Year's Goal#	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Supplies/Materials School Sites	Yes	\$167,890.00	162,451		
1	1.2	School Libraries	Yes	\$889,098.00	853,335		
1	1.3	Technology	Yes	\$2,000,355.00	2,008,694		
1	1.4	Study Trips	Yes	\$310,000.00	310,000		
1	1.5	Art, Music, PE	Yes	\$2,071,749.00	2,062,830		
1	1.6	After School Program	Yes	\$116,220.00	3,430		
2	2.1	Eliminate Combination Classes /Reduce Class Sizes	Yes	\$1,261,303.00	1,304,140		
2	2.2	Summer Program	Yes	\$270,675.00	270,675		
2	2.3	Instructional Materials	Yes	\$739,140.00	239,140		
2	2.4	Supporting Designated and Integrated ELD	Yes	\$1,060,307.00	1,061,884		
3	3.1	Teacher Professional Development	Yes	\$1,179,757.00	1,163,912		
3	3.2	Teacher Collaboration Time	Yes	\$107,981.00	107,746		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
3	3.3	New Teacher Induction	Yes	\$126,752.00	142,938		
4	4.1	Coordination of Student Support	Yes	\$1,168,776.00	1,144,653		
4	4.2	Health Professionals (Physical/Mental/Social/Emotional)	Yes	\$2,519,990.00	2,445,779		
4	4.3	School Support Staff	Yes	\$3,269,173.00	3,190,628		
4	4.4	Transportation	Yes	\$500,000.00	500,000		
5	5.2	Parent. Inv. Activities	Yes	\$319,405.00	342,604		

# 2022-23 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
55,291,872	17,850,428	0.0%	32.28%	\$17,314,839.00	0.00%	31.32%	\$535,589.00	0.97%

## Instructions

**Plan Summary** 

**Engaging Educational Partners** 

**Goals and Actions** 

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at <a href="mailto:lcff@cde.ca.gov">lcff@cde.ca.gov</a>.

## Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- Comprehensive Strategic Planning: The process of developing and annually updating the LCAP supports comprehensive strategic planning (California Education Code [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (*EC* Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- Accountability and Compliance: The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
  - o Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (*EC* Section 52064[b][4-6]).
  - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
  - o Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

# Plan Summary Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

# Requirements and Instructions

**General Information** – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

**Reflections:** Successes – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

**Reflections:** Identified Need – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the "Red" or "Orange" performance category or any local indicator where the LEA received a "Not Met" or "Not Met for Two or More Years" rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the "all student" performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

**LCAP Highlights** – Identify and briefly summarize the key features of this year's LCAP.

**Comprehensive Support and Improvement** – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- Schools Identified: Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools**: Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness**: Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

# **Engaging Educational Partners**

# **Purpose**

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC* Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <a href="https://www.cde.ca.gov/re/lc/">https://www.cde.ca.gov/re/lc/</a>.

# **Requirements and Instructions**

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

#### **Local Control and Accountability Plan:**

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

**Prompt 1**: "A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP."

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.

Prompt 2: "A summary of the feedback provided by specific educational partners."

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

**Prompt 3**: "A description of the aspects of the LCAP that were influenced by specific input from educational partners."

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, "aspects" of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

# **Goals and Actions**

# **Purpose**

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

# Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus
  Goal statement will be time bound and make clear how the goal is to be measured.
- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

#### Focus Goal(s)

**Goal Description:** The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

#### **Broad Goal**

**Goal Description:** Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

#### **Maintenance of Progress Goal**

**Goal Description:** Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

#### **Required Goals**

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

Consistently low-performing student group(s) criteria: An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <a href="https://www.cde.ca.gov/fg/aa/lc/">https://www.cde.ca.gov/fg/aa/lc/</a>.

• Consistently low-performing student group(s) goal requirement: An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA's eligibility for Differentiated

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Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- Explanation of why the LEA has developed this goal: Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

Low-performing school(s) criteria: The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <a href="https://www.cde.ca.gov/fg/aa/lc/">https://www.cde.ca.gov/fg/aa/lc/</a>.

- Low-performing school(s) goal requirement: A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- Explanation of why the LEA has developed this goal: Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

#### Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

#### Complete the table as follows:

- Metric: Indicate how progress is being measured using a metric.
- **Baseline**: Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome**: When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- Year 2 Outcome: When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- Year 3 Outcome: When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the
  data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing
  this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24**: When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the "Measuring and Reporting Results" part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2022–23</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2023–24</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2021–22</b> or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

**Actions**: Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a "Y" for Yes or an "N" for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 *CCR*] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

**Actions for English Learners:** School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

**Actions for Foster Youth**: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

#### **Goal Analysis:**

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned
  Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in
  expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

## **Purpose**

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

# **Requirements and Instructions**

**Projected LCFF Supplemental and/or Concentration Grants**: Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

**Projected Additional LCFF Concentration Grant (15 percent):** Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

**Projected Percentage to Increase or Improve Services for the Coming School Year:** Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

**LCFF Carryover** — **Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

**LCFF Carryover** — **Dollar:** Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

**Total Percentage to Increase or Improve Services for the Coming School Year:** Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 *CCR* Section 15496(a)(7).

#### Required Descriptions:

For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 *CCR* Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

**Principally Directed and Effective:** An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA's goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

**COEs and Charter Schools**: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

### For School Districts Only:

#### Actions Provided on an LEA-Wide Basis:

**Unduplicated Percentage > 55 percent:** For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

**Unduplicated Percentage < 55 percent:** For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

#### **Actions Provided on a Schoolwide Basis:**

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40 percent or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Consistent with the requirements of 5 *CCR* Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in *EC* Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

## Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students
  that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of
  unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary,
  Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the
  number of enrolled students as counted on the first Wednesday in October of each year.

# **Action Tables**

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word "input" has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

• Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

# **Data Entry Table**

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- LCAP Year: Identify the applicable LCAP Year.
- 1. Projected LCFF Base Grant: Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).
  - See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.
- 2. Projected LCFF Supplemental and/or Concentration Grants: Provide the total amount of LCFF supplemental and concentration
  grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school
  year.
- 3. Projected Percentage to Increase or Improve Services for the Coming School Year: This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover Percentage:** Specify the LCFF Carryover Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- Total Percentage to Increase or Improve Services for the Coming School Year: This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- Goal #: Enter the LCAP Goal number for the action.
- Action #: Enter the action's number as indicated in the LCAP Goal.
- Action Title: Provide a title of the action.
- **Student Group(s)**: Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- Contributing to Increased or Improved Services?: Type "Yes" if the action is included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
  - Scope: The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
  - Unduplicated Student Group(s): Regardless of scope, contributing actions serve one or more unduplicated student groups.
     Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
  - Location: Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span**: Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel**: Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel**: This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- LCFF Funds: Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
  - Note: For an action to contribute towards meeting the increased or improved services requirement it must include some
    measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action
    contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement
    the action.
- Other State Funds: Enter the total amount of Other State Funds utilized to implement this action, if any.
- Local Funds: Enter the total amount of Local Funds utilized to implement this action, if any.
- Federal Funds: Enter the total amount of Federal Funds utilized to implement this action, if any.
- Total Funds: This amount is automatically calculated based on amounts entered in the previous four columns.
- Planned Percentage of Improved Services: For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
  - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.
    - For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

# **Contributing Actions Table**

As noted above, information will not be entered in the Contributing Actions Table; however, the 'Contributing to Increased or Improved Services?' column will need to be checked to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses.

# **Annual Update Table**

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

• Estimated Actual Expenditures: Enter the total estimated actual expenditures to implement this action, if any.

# **Contributing Actions Annual Update Table**

In the Contributing Actions Annual Update Table, check the 'Contributing to Increased or Improved Services?' column to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- 6. Estimated Actual LCFF Supplemental and/or Concentration Grants: Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- Estimated Actual Expenditures for Contributing Actions: Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- Estimated Actual Percentage of Improved Services: For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
  - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

# **LCFF Carryover Table**

• **9. Estimated Actual LCFF Base Grant**: Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 *CCR* Section 15496(a)(8).

• 10. Total Percentage to Increase or Improve Services for the Current School Year: This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

# **Calculations in the Action Tables**

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

## **Contributing Actions Table**

- 4. Total Planned Contributing Expenditures (LCFF Funds)
  - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
  - o This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
  - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting
    the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

## **Contributing Actions Annual Update Table**

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display "Not Required."

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
  - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
  - o This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
  - o This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
  - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
  - o This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
  - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
  - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

## **LCFF Carryover Table**

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
  - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base
     Grant (9) plus the LCFF Carryover Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
  - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
  - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover Percentage (12 divided by 9)
  - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education January 2022

## HANFORD ELEMENTARY SCHOOL DISTRICT

# **Agenda Request Form**

TO:

Joy C. Gabler

FROM:

Bill Potter

DATE:

June 19, 2023

FOR:

(X) Board Meeting

( ) Superintendent's Cabinet

FOR:

( ) Information

(X) Action

Date you wish to have your item considered June 28, 2023

## ITEM:

Consider approval of lease agreement with San Joaquin Valley Air Pollution District for monitoring equipment

# **PURPOSE:**

Renew a lease with SJVAPD through June 2026 for monitoring equipment at Lincoln Elementary School

## FISCAL IMPACT:

Cost of the project will be \$1.00 per year

# **RECOMMENDATION:**

Approve lease

Agreement	No.:	
Agreement	No.:	

#### LEASE AGREEMENT

Hanford Elementary School District, (hereinafter "Lessor") hereby grants to the San Joaquin Valley Unified Air Pollution Control District (hereinafter "Lessee"), effective <u>July 1, 2023</u>, a lease of space for the installation, operation of, and access to Lessee's air quality monitoring equipment situated on the premises owned by Lessor in Kings County, State of California, on the property located at 832 South Harris Street (hereinafter "Premises").

#### 1. DESCRIPTION OF PREMISES

The Premise to which this Lease pertains is more completely described as follows:

North East Corner Lot of the Lincoln Elementary School 832 South Harris Street Hanford, California, 93230

#### 2. DUTIES OF LESSOR

Lessor shall provide the following in performance of this Lease:

- A. The physical location for the monitoring station in the north-east corner yard of the east parking lot of the Lincoln Elementary School in Hanford, CA that is a minimum of seven hundred- and four-square feet in size;
- B. Access for Lessee personnel twenty-four hours a day and seven days a week; and
- C. Permission to the Lessee to install, by a licensed contractor approved by the Lessor and Lessee, the following;
  - a. 200 AMP electrical connection to serve the monitoring equipment;
  - b. Phone line to serve the monitoring equipment;
  - c. 10 meter air monitoring tower; and
  - d. Trailer or other structure to house the air monitoring equipment.

#### 3. DUTIES OF THE LESSEE

- A. The Lessee shall be responsible to contract with a licensed contractor(s) to perform all work for the installation of the air monitoring station and be responsible for all expenses incurred for the development and installation of said air monitoring station, including the cost to provide power connections to the site, install an electrical meter, and provide phone connections to the site.
- B. The Lessee shall be responsible for all electrical and phone expenses for the air monitoring station and shall pay the phone and electrical provider directly.
- C. The Lessee shall operate and maintain the air monitoring station.
- D. The Lessee shall pay annual rent of \$ 1.00 dollar payable upon lease execution and once every 365 days thereafter.

#### 4. LIABILITY FOR ACCIDENTS

Lessee shall hold Lessor, its agents, officers, employees, and volunteers harmless from and save, defend, and indemnify them against any and all claims, losses, liabilities and damages from every cause including, but not limited to, injury to person or property or wrongful death, with the indemnity to include reasonable attorney's fees and all cost and expenses arising directly or indirectly out of any act or omission of Lessee relating to or during the performance of its obligations under this Agreement.

#### 5. TERM

This Lease shall commence on the <u>July 1, 2023</u>, and shall, unless sooner terminated by action of either party under the provisions of the section entitled "Termination," continue until <u>June 30, 2026</u>. Thereafter, the Lease shall automatically be renewed for up to three (3) two year extensions under the same terms and conditions herein set forth, unless written notice of non-renewal is given by either of the parties to the other not later than one hundred and eighty (180) days prior to the end of the then current term of the Lease.

#### 6. TITLE TO PROPERTY

All property placed on the Premises by Lessee shall be and remain the property of Lessee. Title to Lessee property shall not be affected by the incorporation of the property into, or the attachment of it to, any property not now owned by Lessee, nor shall Lessee's property, or any part thereof, be or become a fixture or lose its identity as its property by reason of affixation to any property of the Lessor.

#### 7. MODIFICATION

Any supplement, amendment, or other modification to the terms of this lease must be stated in writing and signed by all parties to this lease. The parties agree that oral statements made by a representative, regardless of that representative's title or position, shall not be construed or sufficient to modify the terms of the written lease.

#### 8. TERMINATION

This Lease may be terminated by either party at any time after the first twenty-four (24) months of the contract provided that written notice of such termination is received at least one hundred and eighty (180) days prior to the date specified in such notice as the date upon which termination shall become effective.

#### 9. REMOVAL OF LESSEE PROPERTY

Lessee shall remove all property belonging to Lessee within ninety (90) days of Lease termination. Lessee shall repair leased property and restore it to preoccupancy conditions.

## 10. CHANGE OF OWNERSHIP OR OCCUPANCY OF LAND

Lessor agrees to notify Lessee in writing at least thirty (30) calendar days prior to any change in the ownership or occupancy of the Premises to which this Lease applies.

IN WITNESS THEREOR, the parties have executed this Lease Agreement on this day of, 20	
	LECCE
LESSOR	LESSEE
HANFORD ELEMENTARY SCHOOL DISTRICT	SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION
	CONTROL DISTRICT
BY:	BY:
Joy C. Gabler	Samir Sheikh
District Superintendent	Executive Director/APCO
Approved as to form:	Approved as to accounting
HANFORD ELEMENTARY SCHOOL DISTRICT	SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION
	CONTROL DISTRICT
BY:	ВҮ:
David Endo	Ryan Buchanan
Chief Business Official	Director of Administrative Services
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	For Accounting Use Only:
	Program:
	Account No.:

#### HANFORD ELEMENTARY SCHOOL DISTRICT

### AGENDA REQUEST FORM

io:	Joy Gabler
From:	Jason Strickland
Date:	June 16, 2023
For:	<ul><li>☑ Board Meeting</li><li>☐ Superintendent's Cabinet</li><li>☐ Information</li><li>☑ Action</li></ul>

Date you wish to have your item considered: 6/28/23

<u>ITEM</u>: Receive the following revised Administrative Regulation for information:

AR 5144.1 - Suspension and Expulsion/Due Process

## **PURPOSE:**

Administrative Regulation 5144.1 - Suspension and Expulsion/Due Process Regulation updated to provide that "suspension" does not include removal from class, as specified, so long as removal from a particular class does not occur more than once every five school days, add definitions related to electronic acts as a mode of bullying, include that a teacher may, in addition to suspending a student from class, refer a student for specified acts to the Principal or designee for consideration of a suspension from school, and clarify that immediate suspension is required for any student found at school or a school activity away from school who committed any of the enumerated acts for which a recommendation of expulsion is required. Regulation also updated to reflect NEW LAW (AB 740, 2022) which provides for additional due process procedures for suspension of foster youth and Indian children

FISCAL IMPACT (if any): None

**RECOMMENDATION** (if any): consider for adoption.

**Status: ADOPTED** 

## Regulation 5144.1: Suspension And Expulsion/Due Process

Original Adopted Date: 03/25/2015 | Last Revised Date: 09/25/2019 | Last Reviewed Date: 09/25/2019

#### **Definitions**

Suspension means removal of a student from ongoing instruction for adjustment purposes. However, suspension does not mean any of the following: (Education Code 48925)

- 1. Reassignment to another education program or class at the same school where the student will receive continuing instruction for the length of day prescribed by the Governing Board for students of the same grade level
- 2. Referral to a certificated employee designated by the principal to advise students
- 3. Removal from the class, but without reassignment to another class or program, for the remainder of the class period without sending the student to the principal or designee as provided in Education Code 48910, so long as removal from a particular class does not occur more than once every five school days.

Expulsion means removal of a student from the immediate supervision and control or the general supervision of school personnel. (Education Code 48925)

## Notice of Regulations

At the beginning of each school year, the principal of each school shall ensure that all students and parents/guardians are notified in writing of all school rules related to discipline, including suspension and expulsion. (Education Code 35291, 48900.1, 48980)

**Grounds for Suspension and Expulsion: Grades K-12** 

Acts for which a student, including a student with disabilities, may be suspended or expelled shall be only those specified as follows and in the sections "Additional Grounds for Suspension and Expulsion: Grades 4-12" below:

- 1. Caused, attempted to cause, or threatened to cause physical injury to another person; willfully used force or violence upon another person, except in self-defense; or committed as an aider or abettor, as adjudged by a juvenile court, a crime of physical violence in which the victim suffered great or serious bodily injury (Education Code 48900(a) and (t))
- 2. 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 student had obtained written permission to possess the item from a certificated school employee, with the principal or designee's concurrence (Education Code 48900(b))
- 3. Unlawfully possessed, used, sold, otherwise furnished, or was under the influence of any controlled substance as defined in Health and Safety Code 11053-11059, alcoholic

- 4. Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code 11053-11059, alcoholic beverage, or intoxicant of any kind, and then sold, delivered, or otherwise furnished to any person another liquid, substance, or material and represented the same as a controlled substance, alcoholic beverage, or intoxicant (Education Code 48900(d))
- 5. Committed or attempted to commit robbery or extortion (Education Code 48900(e))
- 6. Caused or attempted to cause damage to school property or private property (Education Code 48900(f))
- 7. Stole or attempted to steal school property or private property (Education Code 48900(g))
- 8. Possessed or used tobacco or products containing tobacco or nicotine products, including, but not limited to, cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel, except that this restriction shall not prohibit a student from using or possessing prescription products (Education Code 48900(h))
- 9. Committed an obscene act or engaged in habitual profanity or vulgarity (Education Code 48900(i))
- 10. Unlawfully possessed, offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code 11014.5 (Education Code 48900(j))
- 11. Knowingly received stolen school property or private property (Education Code 48900(I))
- 12. Possessed an imitation firearm (Education Code 48900(m))
  - Imitation firearm means a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm. (Education Code 48900(m))
- 13. Committed or attempted to commit a sexual assault as defined in Penal Code 261, 266c, 286, 287, 288, 289, or former 288a, or committed a sexual battery as defined in Penal Code 243.4 (Education Code 48900(n))
- 14. Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness (Education Code 48900(o))
- 15. Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma (Education Code 48900(p))
- 16. Engaged in, or attempted to engage in, hazing (Education Code 48900(q))
  - Hazing means a method of initiation or pre-initiation into a student organization or body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current, or prospective student. Hazing does not include athletic events or school-sanctioned events. (Education Code 48900(q))
- 17. Engaged in an act of bullying (Education Code 48900(r))

Bullying means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, directed toward one or more students that has or can reasonably be predicted to have the effect of placing a reasonable student(s) in fear of harm to self or property; cause the student to experience a substantially detrimental effect on physical or mental health; or cause the student to experience substantial interferences with academic performance or ability to participate in or benefit from the services, activities, or privileges provided by a school. (Education Code 48900(r))

Bullying includes any act of sexual harassment, hate violence, or harassment, threat, or intimidation, as defined in Education Code 48900.2, 48900.3, or 48900.4 and below in the section "Additional Grounds for Suspension and Expulsion: Grades 4-12," that has any of the effects described above on a reasonable student.

Bullying also includes an act of cyber sexual bullying by a student through the dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual recording that depicts a nude, semi-nude, or sexually explicit photograph or other visual recording of an identifiable minor, when such dissemination is to another student or to school personnel by means of an electronic act and has or can be reasonably predicted to have one or more of the effects of bullying described above. Cyber sexual bullying does not include a depiction, portrayal, or image that has any serious literary, artistic, educational, political, or scientific value or that involves athletic events or school-sanctioned activities.

Electronic act means the creation or transmission originated on or off the school site by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager, of a communication including, but not limited to: (Education Code 48900(r))

- a. A message, text, sound, video, or image
- b. A post on a social network Internet web site, including, but not limited to, posting to or creating a burn page or creating a credible impersonation or false profile for the purpose of causing a reasonable student any of the effects of bullying described above.

Reasonable student means a student, including, but not limited to, a student who has been identified as a student with a disability, who exercises average care, skill, and judgment in conduct for a person of the student's age, or for a person of the student's age and disability. (Education Code 48900(r))

Burn page means an internet web site created for the purpose of causing a reasonable student any of the effects of bullying described above. (Education Code 48900(r))

Credible impersonation means to knowingly and without consent impersonate a student for the purpose of bullying the student and such that the student would reasonably believe, or has reasonably believed, that the student was or is the student who was impersonated. (Education Code 48900(r))

False profile means a profile of a fictitious student or profile using the likeness or attributes of an actual student other than the student who created the false profile. (Education Code 48900(r))

An electronic act is not considered pervasive conduct solely on the basis that it has

- 18. Aided or abetted the infliction or attempted infliction of physical injury on another person, as defined in Penal Code 31 (Education Code 48900(t))
- 19. Made terrorist threats against school officials and/or school property (Education Code 48900.7)

A terrorist threat includes any written or oral statement by a person who willfully threatens to commit a crime which will result in death or great bodily injury to another person or property damage in excess of \$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 out the crime. (Education Code 48900.7)

## Additional Grounds for Suspension and Expulsion: Grades 4-12

A student in grades 4-12 shall be subject to suspension or recommendation for expulsion when it is determined that the student:

 Committed sexual harassment as defined in Education Code 212.5 (Education Code 48900.2)

Sexual harassment means conduct which, when considered from the perspective of a reasonable person of the same gender as the victim, is sufficiently severe or pervasive as to have a negative impact upon the victim's academic performance or to create an intimidating, hostile, or offensive educational environment. (Education Code 212.5, 48900.2)

- 2. Caused, attempted to cause, threatened to cause, or participated in an act of hate violence as defined in Education Code 233 (Education Code 48900.3)
  - Hate violence means any act punishable under Penal Code 422.6, 422.7, or 422.75. Such acts include injuring or intimidating a victim, interfering with the exercise of a victim's civil rights, or damaging a victim's property because of the victim's race, ethnicity, religion, nationality, disability, gender, gender identity, gender expression, or sexual orientation; a perception of the presence of any of those characteristics in the victim; or the victim's association with a person or group with one or more of those actual or perceived characteristics. (Education Code 233; Penal Code 422.55)
- 3. Intentionally engaged in harassment, threats, or intimidation against district personnel or students that is sufficiently severe or pervasive to have the actual and reasonably expected effect of materially disrupting classwork, creating substantial disorder, and invading the rights of school personnel or students by creating an intimidating or hostile educational environment. (Education Code 48900.4)

### Suspension from Class by a Teacher

A teacher may suspend a student from class for the remainder of the day and the following day for any of the acts specified in Education Code 48900 and listed as Items #1-19 under "Grounds for Suspension and Expulsion: Grades K-12" above or for disruption or willful defiance at any grade

When suspending a student from class, the teacher shall immediately report this action to the principal or designee and send the student to the principal or designee for appropriate action. If that action requires the continuing presence of the student at school, the student shall be appropriately supervised during the class periods from which the student has been suspended. (Education Code 48910)

As soon as possible after the teacher decides to suspend the student, the teacher shall ask the student's parent/guardian to attend a parent-teacher conference regarding the suspension. A counselor or psychologist may attend the conference if it is practicable, and a school administrator shall attend if either the parent/guardian or teacher so requests. (Education Code 48910)

A student suspended from class shall not be returned to class during the period of the suspension without the approval of the teacher of the class and the principal or designee. (Education Code 48910)

A student suspended from class shall not be placed in another regular class during the period of suspension. However, a student assigned to more than one class per day may continue to attend other regular classes except those held at the same time as the class from which the student was suspended. (Education Code 48910)

A teacher may also refer a student, for any of the acts specified above in Education Code 48900, to the principal or designee for consideration of a suspension from school. (Education Code 48910)

The teacher of any class from which a student is suspended may require the student to complete any assignments and tests missed during the removal. (Education Code 48913)

#### Suspension by Superintendent, Principal or Principal's Designee

To implement disciplinary procedures at a school site, the principal may, in writing, designate as the principal's designee another administrator or, if the principal is the only administrator at the school site, a certificated employee. As necessary, the principal may, in writing, also designate another administrator or certificated employee as the secondary designee to assist with disciplinary procedures when the principal and the principal's primary designee are absent from the school site.

The Superintendent, principal, or designee shall immediately suspend any student found at school or at a school activity away from school to have committed any of the acts listed in the Board policy under "Authority to Expel" for which a recommendation of expulsion is required. (Education Code 48915(c))

The Superintendent, principal, or designee may impose a suspension for a first offense if it is determined that the student violated any of Items #1-5 listed under "Grounds for Suspension and Expulsion: Grades K-12" above or if the student's presence causes a danger to persons. (Education Code 48900.5)

For all other offenses, a student may be suspended only when the Superintendent or principal has determined that other means of correction have failed to bring about proper conduct. (Education Code 48900.5)

When other means of correction are implemented prior to imposing suspension upon a student, including supervised suspension, the Superintendent, principal, or designee shall document the other means of correction used and retain the documentation in the student's record. (Education Code 48900.5)

### **Length of Suspension**

The Superintendent, principal, or designee may suspend a student from school for not more than five consecutive school days. (Education Code 48911)

A student may be suspended from school for not more than 20 school days in any school year. However, if a student enrolls in or is transferred to another regular school, an opportunity school or class, or continuation school or class for the purpose of adjustment, the student may be suspended for not more than 30 school days in a school year. The district may count suspensions that occur while a student is enrolled in another school district toward the maximum number of days for which the student may be suspended in any school year. (Education Code 48903, 48911, 48912)

These restrictions on the number of days of suspension shall not apply when the suspension is extended pending an expulsion. (Education Code 48911)

#### **Due Process Procedures for Suspension**

Suspensions shall be imposed in accordance with the following procedures:

1. Informal Conference: Suspension shall be preceded by an informal conference conducted by the Superintendent, principal, or designee with the student and, whenever practicable, the teacher, supervisor, or school employee who referred the student to the principal. At the conference, the student shall be informed of the reason for the disciplinary action, including the other means of correction that were attempted before the suspension as required pursuant to Education Code 48900.5, and the evidence against the student, and shall be given the opportunity to present the student's version and evidence in the student's defense. (Education Code 48911)

This conference may be omitted if the Superintendent, principal, or designee determines that an emergency situation exists involving a clear and present danger to the lives, safety, or health of students or school personnel. If a student is suspended without this conference, the student, the student's parent/guardian, or if the student is a foster youth, the foster youth's educational rights holder, attorney, and county social worker, or if the student is an Indian child, the Indian child's tribal social worker and, if applicable, county social worker, shall be notified of the student's right to a conference and the right to return to school for the purpose of the conference. The conference shall be held within two school days, unless the student waives the right to it or is physically unable to attend for any reason. In such a case, the conference shall be held as soon as the student is physically able to return to school for the conference. (Education Code 48911)

- Administrative Actions: All requests for student suspension are to be processed by the
  principal or designee. A school employee shall report the suspension, including the name of
  the student and the cause for the suspension, to the Superintendent or designee. (Education
  Code 48911)
- 3. Notice to Parents/Guardians: At the time of the suspension, a school employee shall make a reasonable effort to contact the parent/guardian, or if the student is a foster youth, the

foster youth's educational rights holder, attorney, and county social worker, or if the student is an Indian child, the Indian child's tribal social worker, and, if applicable, the county social worker, in person, by email, or by telephone. Whenever a student is suspended, the parent/guardian, or, if applicable, the foster youth's educational rights holder, attorney, and county social worker, or the Indian child's tribal social worker and, if applicable, the county social worker, shall also be notified in writing of the suspension. (Education Code 48911)

This notice shall state the specific offense committed by the student. (Education Code 48900.8)

- 4. In addition, the notice may state the date and time when the student may return to school.
- 5. Parent/Guardian Conference: Whenever a student is suspended, school officials may conduct a meeting with the parent/guardian to discuss the cause(s) and duration of the suspension, the school policy involved, and any other pertinent matter. (Education Code 48914)

If school officials request to meet with the parent/guardian, a foster youth's educational rights holder, attorney, and county social worker, or an Indian child's tribal social worker, and, if applicable, the county social worker, the notice may state that the law requires such individuals to respond to the request without delay. However, the student shall not be penalized for the failure of the parent/guardian, a foster youth's educational rights holder, attorney, and county social worker, or an Indian child's tribal social worker, and, if applicable, the county social worker, to attend such a conference. The student may not be denied reinstatement solely because such individuals failed to attend the conference. (Education Code 48911)

- 6. Extension of Suspension: If the Board is considering the expulsion of a suspended student from any school or the suspension of a student for the balance of the semester from continuation school, the Superintendent or designee may, in writing, extend the suspension until such time as the Board has made a decision, provided the following requirements are followed: (Education Code 48911)
  - a. The extension of the original period of suspension is preceded by notice of such extension with an offer to hold a conference concerning the extension, giving the student an opportunity to be heard. This conference may be held in conjunction with a meeting requested by the student or parent/guardian to challenge the original suspension.
  - b. The Superintendent or designee determines, following a meeting in which the student and the student's parent/guardian were invited to participate, that the student's presence at the school or at an alternative school would endanger persons or property or threaten to disrupt the instructional process.
  - c. If the student involved is a foster youth or Indian child, the Superintendent or designee shall notify the district's educational liaison of the need to invite the foster youth's educational rights holder, attorney and county social worker, or the Indian child's tribal social worker or, if applicable, the county social worker, to attend the meeting. (Education Code 48853.5, 48911, 48918.1)
  - d. If the student involved is a homeless child or youth, the Superintendent or designee shall notify the district liaison for homeless students. (Education Code 48918.1)

e. In lieu of or in addition to suspending a student, the Superintendent, principal, or designee may provide services or require the student to participate in an alternative disciplinary program designed to correct the behavior and keep the student in school.

## Suspension by the Board

The Board may suspend a student for any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12," "Additional Grounds for Suspension and Expulsion: Grades 4-12," and "Additional Grounds for Suspension and Expulsion: Grades 9-12" above and within the limits specified under "Suspension by Superintendent, Principal, or Designee" above. (Education Code 48912)

The Board may suspend a student enrolled in a continuation school or class for a period not longer than the remainder of the semester. The suspension shall meet the requirements of Education Code 48915. (Education Code 48912.5)

When the Board is considering a suspension, disciplinary action, or any other action (except expulsion) against any student, it shall hold a closed session if a public hearing would lead to disclosure of information that would violate a student's right to privacy under Education Code 49073-49079. (Education Code 35146, 48912)

The Board shall provide the student and parent/guardian with written notice of the closed session by registered or certified mail or personal service. Upon receiving this notice, the student or parent/guardian may request a public meeting, and this request shall be granted if made in writing within 48 hours after receipt of the Board's notice. However, any discussion that conflicts with any other student's right to privacy still shall be held in closed session. (Education Code 35146, 48912)

### **On-Campus Suspension**

A student for whom an expulsion action has not been initiated and who poses no imminent danger or threat to the school, students, or staff may be assigned to on-campus suspension in a separate classroom, building, or site for the entire period of suspension. The following conditions shall apply: (Education Code 48911.1)

- 1. The on-campus suspension classroom shall be staffed in accordance with law.
- 2. The student shall have access to appropriate counseling services.
- 3. The on-campus suspension classroom shall promote completion of schoolwork and tests missed by the student during the suspension.
- 4. The student shall be responsible for contacting the student's teacher(s) to receive assignments to be completed in the supervised suspension classroom. The teacher(s) shall provide all assignments and tests that the student will miss while suspended. If no such work is assigned, the person supervising the suspension classroom shall assign schoolwork.

At the time a student is assigned to an on-campus suspension classroom, the principal or designee

shall notify the student's parent/guardian, or if the student is a foster youth, the foster youth's educational rights holder, attorney, and county social worker, or, if the student if an Indian child, the Indian child's tribal social worker and, if applicable, county social worker, in person, by email, or by telephone. When the assignment is for longer than one class period, this notification shall be made in writing. (Education Code 48911.1)

#### Superintendent or Principal's Authority to Recommend Expulsion

Unless the Superintendent or principal determines that expulsion should not be recommended under the circumstances or that an alternative means of correction would address the conduct, the Superintendent or principal shall recommend a student's expulsion for any of the following acts: (Education Code 48915)

- 1. Causing serious physical injury to another person, except in self-defense
- 2. Possession of any knife or other dangerous object of no reasonable use to the student
- 3. Unlawful possession of any controlled substance as listed in Health and Safety Code 11053-11059, except for:
  - a. The first offense for the possession of not more than one ounce of marijuana, other than concentrated cannabis
  - b. The student's possession of over-the-counter medication for use by the student for medical purposes
  - c. Medication prescribed for the student by a physician
- 4. Robbery or extortion
- 5. Assault or battery, as defined in Penal Code 240 and 242, upon any school employee

In determining whether to recommend the expulsion of a student, the Superintendent, principal, or designee shall act as quickly as possible to ensure that the student does not lose instructional time. (Education Code 48915)

## Student's Right to Expulsion Hearing

Any student recommended for expulsion shall be entitled to a hearing to determine whether the student should be expelled. The hearing shall be held within 30 school days after the Superintendent, principal, or designee determines that the student has committed the act(s) that form the basis for the expulsion recommendation. (Education Code 48918(a))

The student is entitled to at least one postponement of an expulsion hearing for a period of not more than 30 calendar days. The request for postponement shall be in writing. Any subsequent postponement may be granted at the Board's discretion. (Education Code 48918(a))

If the Board finds it impractical during the regular school year to comply with these time requirements for conducting an expulsion hearing, the Superintendent or designee may, for good cause, extend the time period by an additional five school days. Reasons for the extension shall be included as a part of the record when the expulsion hearing is held. (Education Code 48918(a))

If the Board finds it impractical to comply with the time requirements of the expulsion hearing due

to a summer recess of Board meetings of more than two weeks, the days during the recess shall not be counted as school days. The days not counted during the recess may not exceed 20 school days, as defined in Education Code 48925. Unless the student requests in writing that the expulsion hearing be postponed, the hearing shall be held not later than 20 calendar days prior to the first day of the next school year. (Education Code 48918(a))

Once the hearing starts, all matters shall be pursued with reasonable diligence and concluded without unnecessary delay. (Education Code 48918(a))

## Stipulated Expulsion

After a determination that a student has committed an offense for which the student may be expelled, the Superintendent, principal, or designee shall offer the student, the student's parent/guardian, or, when applicable, other person holding the right to make educational decisions for the student, the option to waive a hearing and stipulate to the expulsion or to a suspension of the expulsion under certain conditions. The offer shall be made only after written notice of the expulsion hearing pursuant to Education Code 48918 has been given.

The stipulation agreement shall be in writing and shall be signed by the student, the student's parent/guardian, or, when applicable, the person holding the right to make educational decisions for the student. The stipulation agreement shall include notice of all the rights that the student is waiving, including the waiving of the right to have a full hearing, to appeal the expulsion to the County Board of Education, and to consult legal counsel.

A stipulated expulsion agreed to by the student, the student's parent/guardian, or, when applicable, the person holding the right to make educational decisions for the student, shall be effective upon approval by the Board.

#### Rights of Complaining Witness

An expulsion hearing involving allegations of sexual assault or sexual battery may be postponed for one school day in order to accommodate the special physical, mental, or emotional needs of a student who is the complaining witness. (Education Code 48918.5)

Whenever the Superintendent or designee recommends an expulsion hearing that addresses allegations of sexual assault or sexual battery, the Superintendent or designee shall give the complaining witness a copy of the district's suspension and expulsion policy and regulation and shall advise the witness of the right to: (Education Code 48918.5)

- 1. Receive five days' notice of the scheduled testimony at the hearing
- 2. Have up to two adult support persons present at the hearing at the time the witness testifies
- 3. Have a closed hearing during the time the witness testifies

Whenever any allegation of sexual assault or sexual battery is made, the Superintendent or designee shall immediately advise complaining witnesses and accused students to refrain from personal or telephone contact with each other during the time when an expulsion process is pending. (Education Code 48918.5)

#### Written Notice of the Expulsion Hearing

Written notice of the expulsion hearing shall be forwarded to the student and the student's parent/guardian at least 10 calendar days before the date of the hearing. The notice shall include: (Education Code 48900.8, 48918(b))

- 1. The date and place of the hearing
- 2. A statement of the specific facts, charges, and offense upon which the proposed expulsion is based
- 3. A copy of district disciplinary rules which relate to the alleged violation
- 4. Notification of the student's or parent/guardian's obligation, pursuant to Education Code 48915.1, to provide information about the student's status in the district to any other district in which the student seeks enrollment
  - This obligation applies when a student is expelled for acts other than those described in Education Code 48915(a) or (c).
- 5. The opportunity for the student or the student's parent/guardian to appear in person or be represented by legal counsel or by a nonattorney adviser
  - Legal counsel means an attorney or lawyer who is admitted to the practice of law in California and is an active member of the State Bar of California.
  - Nonattorney adviser means an individual who is not an attorney or lawyer, but who is familiar with the facts of the case and has been selected by the student or student's parent/guardian to provide assistance at the hearing.
- 6. The right to inspect and obtain copies of all documents to be used at the hearing
- 7. The opportunity to confront and question all witnesses who testify at the hearing
- 8. The opportunity to question all evidence presented and to present oral and documentary evidence on the student's behalf, including witnesses

## Additional Notice of Expulsion Hearing for Foster Youth, Homeless Students, and Indian Children

If the student facing expulsion is a foster student or Indian child, the Superintendent or designee shall also send notice of the hearing to the foster youth's' educational rights holder, attorney, and county social worker, or the Indian child's tribal social worker and, if applicable, county social worker, at least 10 calendar days prior to the hearing. (Education Code 48918.1)

If the student facing expulsion is a homeless student, the Superintendent or designee shall also send notice of the hearing to the district liaison for homeless students at least 10 calendar days prior to the hearing. (Education Code 48918.1)

Any notice for these purposes may be provided by the most cost-effective method possible, including by email or a telephone call. (Education Code 48918.1)

- 1. Closed Session: Notwithstanding Education Code 35145, the Board shall conduct a hearing to consider the expulsion of the student in a session closed to the public unless the student requests in writing at least five days prior to the hearing that the hearing be a public meeting. If such a request is made, the meeting shall be public to the extent that privacy rights of other students are not violated. (Education Code 48918)
- 2. Whether the expulsion hearing is held in closed or public session, the Board may meet in closed session to deliberate and determine whether the student should be expelled. If the Board admits any other person to this closed session, the parent/guardian, the student, and the counsel of the student also shall be allowed to attend the closed session. (Education Code 48918(c))

If a hearing that involves a charge of sexual assault or sexual battery is to be conducted in public, a complaining witness shall have the right to testify in closed session when testifying in public would threaten serious psychological harm to the witness and when there are no alternative procedures to avoid the threatened harm, including, but not limited to, a videotaped deposition or contemporaneous examination in another place communicated to the hearing room by closed-circuit television. (Education Code 48918(c))

- 3. Record of Hearing: A record of the hearing shall be made and may be maintained by any means, including electronic recording, as long as a reasonably accurate and complete written transcription of the proceedings can be made. (Education Code 48918(g))
- 4. Subpoenas: Before commencing a student expulsion hearing, the Board may issue subpoenas, at the request of either the student or the Superintendent or designee, for the personal appearance at the hearing of any person who actually witnessed the action that gave rise to the recommendation for expulsion. After the hearing has commenced, the Board or the hearing officer or administrative panel may issue such subpoenas at the request of the student or the County Superintendent of Schools or designee. All subpoenas shall be issued in accordance with Code of Civil Procedure 1985-1985.2 and enforced in accordance with Government Code 11455.20. (Education Code 48918(i))

Any objection raised by the student or the Superintendent or designee to the issuance of subpoenas may be considered by the Board in closed session, or in open session if so requested by the student, before the meeting. The Board's decision in response to such an objection shall be final and binding. (Education Code 48918(i))

If the Board determines, or if the hearing officer or administrative panel finds and submits to the Board, that a witness would be subject to unreasonable risk of harm by testifying at the hearing, a subpoena shall not be issued to compel the personal attendance of that witness at the hearing. However, that witness may be compelled to testify by means of a sworn declaration as described in Item #6 below. (Education Code 48918(i))

5. Presentation of Evidence: Technical rules of evidence shall not apply to the expulsion hearing, but relevant evidence may be admitted and used as proof only if it is the kind of evidence on which reasonable persons can rely in the conduct of serious affairs. The decision of the Board to expel shall be supported by substantial evidence that the student committed any of the acts pursuant to Education Code 48900 and listed in "Grounds for Suspension and Expulsion: Grades K-12," "Additional Grounds for Suspension and

Expulsion: Grades 4-12," and "Additional Grounds for Suspension and Expulsion: Grades 9-12" above. (Education Code 48918(h))

- 6. Findings of fact shall be based solely on the evidence at the hearing. Although no finding shall be based solely on hearsay, sworn declarations may be admitted as testimony from witnesses whose disclosure of their identity or testimony at the hearing may subject them to an unreasonable risk of physical or psychological harm. (Education Code 48918(f))
  - In cases where a search of a student's person or property has occurred, evidence describing the reasonableness of the search shall be included in the hearing record.
- 7. Testimony by Complaining Witnesses: The following procedures shall be observed when a hearing involves allegations of sexual assault or sexual battery by a student: (Education Code 48918, 48918.5)
  - a. Any complaining witness shall be given five days' notice before being called to testify.
  - b. Any complaining witness shall be entitled to have up to two adult support persons, including, but not limited to, a parent/guardian or legal counsel, present during the testimony.
  - c. Before a complaining witness testifies, support persons shall be admonished that the hearing is confidential.
  - d. The person presiding over the hearing may remove a support person who is disrupting the hearing.
  - e. If one or both support persons are also witnesses, the hearing shall be conducted in accordance with Penal Code 868.5.
  - f. Evidence of specific instances of prior sexual conduct of a complaining witness shall be presumed inadmissible and shall not be heard unless the person conducting the hearing determines that extraordinary circumstances require the evidence to be heard. Before such a determination is made, the complaining witness shall be given notice and an opportunity to oppose the introduction of this evidence. In the hearing on the admissibility of this evidence, the complaining witness shall be entitled to be represented by a parent/guardian, legal counsel, or other support person. Reputation or opinion evidence regarding the sexual behavior of a complaining witness shall not be admissible for any purpose.
  - g. In order to facilitate a free and accurate statement of the experiences of the complaining witness and to prevent discouragement of complaints, the district shall provide a nonthreatening environment.
    - i. The district shall provide a room separate from the hearing room for the use of the complaining witness before and during breaks in testimony.
    - ii. At the discretion of the person conducting the hearing, the complaining witness shall be allowed reasonable periods of relief from examination and cross-examination during which the complaining witness may leave the hearing room.

- iii. The person conducting the hearing may:
  - A. Arrange the seating within the hearing room so as to facilitate a less intimidating environment for the complaining witness
  - B. Limit the time for taking the testimony of a complaining witness to normal school hours, if there is no good cause to take the testimony during other hours
  - C. Permit one of the support persons to accompany the complaining witness to the witness stand
- 8. Decision: The Board's decision as to whether to expel a student shall be made within 40 school days after the student is removed from school, unless the student requests in writing that the decision be postponed. (Education Code 48918(a))

## Alternative Expulsion Hearing: Hearing Officer or Administrative Panel

Instead of conducting an expulsion hearing itself, the Board may contract with the county hearing officer or with the Office of Administrative Hearings of the State of California for a hearing officer. The Board may also appoint an impartial administrative panel composed of three or more certificated personnel, none of whom shall be members of the Board or on the staff of the school in which the student is enrolled. (Education Code 48918)

A hearing conducted by the hearing officer or administrative panel shall conform to the same procedures applicable to a hearing conducted by the Board as specified above in "Conduct of Expulsion Hearing," including the requirement to issue a decision within 40 school days of the student's removal from school, unless the student requests that the decision be postponed. (Education Code 48918(a) and (d))

The hearing officer or administrative panel shall, within three school days after the hearing, determine whether to recommend expulsion of the student to the Board. If expulsion is not recommended, the expulsion proceeding shall be terminated and the student shall be immediately reinstated and permitted to return to the classroom instructional program from which the referral was made, unless another placement is requested in writing by the student's parent/guardian. Before the student's placement decision is made by the student's parent/guardian, the Superintendent or designee shall consult with the parent/guardian and district staff, including the student's teachers, regarding other placement options for the student in addition to the option to return to the classroom instructional program from which the student's expulsion referral was made. The decision to not recommend expulsion shall be final. (Education Code 48918(e))

If expulsion is recommended, findings of fact in support of the recommendation shall be prepared and submitted to the Board. All findings of fact and recommendations shall be based solely on the evidence presented at the hearing. The Board may accept the recommendation based either upon a review of the findings of fact and recommendations submitted or upon the results of any supplementary hearing the Board may order. (Education Code 48918(f))

In accordance with Board policy, the hearing officer or administrative panel may recommend that the Board suspend the enforcement of the expulsion. If the hearing officer or administrative panel recommends that the Board expel a student but suspend the enforcement of the expulsion, the student shall not be reinstated and permitted to return to the classroom instructional program from

## Final Action by the Board

Whether the expulsion hearing is conducted in closed or open session by the Board, a hearing officer, or an administrative panel or is waived through the signing of a stipulated expulsion agreement, the final action to expel shall be taken by the Board in public. (Education Code 48918(j))

The Board's decision is final. If the decision is to not expel, the student shall be reinstated immediately. If the decision is to suspend the enforcement of the expulsion, the student shall be reinstated under the conditions of the suspended expulsion.

Upon ordering an expulsion, the Board shall set a date when the student shall be reviewed for readmission to a school within the district. For a student expelled for any "mandatory recommendation and mandatory expulsion" act listed in the section "Authority to Expel" in the accompanying Board policy, this date shall be one year from the date the expulsion occurred, except that the Board may set an earlier date on a case-by-case basis. For a student expelled for other acts, this date shall be no later than the last day of the semester following the semester in which the expulsion occurred. If an expulsion is ordered during summer session or the intersession period of a year-round program, the Board shall set a date when the student shall be reviewed for readmission not later than the last day of the semester following the summer session or intersession period in which the expulsion occurred. (Education Code 48916)

At the time of the expulsion order, the Board shall recommend a plan for the student's rehabilitation, which may include: (Education Code 48916)

- 1. Periodic review, as well as assessment at the time of review, for readmission
- 2. Recommendations for improved academic performance, tutoring, special education assessments, job training, counseling, employment, community service, or other rehabilitative programs

With parent/guardian consent, students who have been expelled for reasons relating to controlled substances or alcohol may be required to enroll in a county-sponsored drug rehabilitation program before returning to school. (Education Code 48916.5)

#### Written Notice to Expel

The Superintendent or designee shall send written notice of the decision to expel to the student or parent/guardian. This notice shall include the following:

 The specific offense committed by the student for any of the causes for suspension or expulsion listed above under "Grounds for Suspension and Expulsion: Grades K-12," "Additional Grounds for Suspension and Expulsion: Grades 4-12," or "Additional Grounds for Suspension and Expulsion: Grades 9-12" (Education Code 48900.8)

- 2. The fact that a description of readmission procedures will be made available to the student and parent/guardian (Education Code 48916)
- 3. Notice of the right to appeal the expulsion to the County Board (Education Code 48918)
- 4. Notice of the alternative educational placement to be provided to the student during the time of expulsion (Education Code 48918)
- 5. Notice of the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status with the expelling district, pursuant to Education Code 48915.1 (Education Code 48918)

## **Decision to Suspend Expulsion Order**

In accordance with Board policy, when deciding whether to suspend the enforcement of an expulsion order, the Board shall take into account the following criteria:

- 1. The student's pattern of behavior
- 2. The seriousness of the misconduct
- 3. The student's attitude toward the misconduct and willingness to follow a rehabilitation program

The suspension of the enforcement of an expulsion shall be governed by the following:

- The Board may, as a condition of the suspension of enforcement, assign the student to a school, class, or program appropriate for the student's rehabilitation. This rehabilitation program may provide for the involvement of the student's parent/guardian in the student's education. However, a parent/guardian's refusal to participate in the rehabilitation program shall not be considered in the Board's determination as to whether the student has satisfactorily completed the rehabilitation program. (Education Code 48917)
- 2. During the period when enforcement of the expulsion order is suspended, the student shall be on probationary status. (Education Code 48917)
- The suspension of the enforcement of an expulsion order may be revoked by the Board if the student commits any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12," "Additional Grounds for Suspension and Expulsion: Grades 4-12," or "Additional Grounds for Suspension and Expulsion: Grades 9-12" above or violates any of the district's rules and regulations governing student conduct. (Education Code 48917)
- 4. When the suspension of enforcement of an expulsion order is revoked, a student may be expelled under the terms of the original expulsion order. (Education Code 48917)
- 5. Upon satisfactory completion of the rehabilitation assignment, the Board shall reinstate the student in a district school. Upon reinstatement, the Board may order the expunging of any or all records of the expulsion proceedings. (Education Code 48917)
- 6. The Superintendent or designee shall send written notice of any decision to suspend the enforcement of an expulsion order during a period of probation to the student or parent/guardian. The notice shall inform the parent/guardian of the right to appeal the expulsion to the County Board, the alternative educational placement to be provided to the student during the period of expulsion, and the student's or parent/guardian's obligation to

inform any new district in which the student seeks to enroll of the student's status with the expelling district, pursuant to Education Code 48915.1(b). (Education Code 48918(j))

7. Suspension of the enforcement of an expulsion order shall not affect the time period and requirements for the filing of an appeal of the expulsion order with the County Board. (Education Code 48917)

# Appeal

If a student is expelled from school, the student or parent/guardian is entitled to file an appeal of the Board's decision with the County Board. The appeal must be filed within 30 days of the Board's decision to expel, even if the expulsion order is suspended and the student is placed on probation. (Education Code 48919)

If the student submits a written request for a copy of the written transcripts and supporting documents from the district simultaneously with the filing of the notice of appeal with the County Board, the district shall provide the student with these documents within 10 school days following the student's written request. (Education Code 48919)

#### **Notification to Law Enforcement Authorities**

Prior to the suspension or expulsion of any student, the principal or designee shall notify appropriate city or county law enforcement authorities of any student acts of assault which may have violated Penal Code 245. (Education Code 48902)

The principal or designee shall notify appropriate city or county law enforcement authorities of any student acts which may involve the possession or sale of narcotics or of a controlled substance, or of any student acts involving the possession, sale, or furnishing of firearms, explosives, or other dangerous weapons in violation of Education Code 48915(c)(1) or (5) or Penal Code 626.9 and 626.10. (Education Code 48902)

Within one school day after a student's suspension or expulsion, the principal or designee shall notify appropriate county or district law enforcement authorities, by telephone or other appropriate means, of any student acts which may violate Education Code 48900(c) or (d), relating to the possession, use, offering, or sale of controlled substances, alcohol, or intoxicants of any kind. (Education Code 48902)

#### **Placement During Expulsion**

The Board shall refer expelled students to a program of study that is: (Education Code 48915, 48915.01)

- Appropriately prepared to accommodate students who exhibit discipline problems
- 2. Not provided at a comprehensive middle, junior, or senior high school or at any elementary school, unless the program is offered at a community day school established at any of these
- 3. Not housed at the school site attended by the student at the time of suspension

When the placement described above is not available and when the County Superintendent so certifies, students expelled for only acts described in Items #6-12 under "Grounds for Suspension"

and Expulsion: Grades K-12" and Items #1-3 under "Additional Grounds for Suspension and Expulsion: Grades 4-12" above may be referred to a program of study that is provided at another comprehensive middle, junior, or senior high school or at an elementary school. (Education Code 48915)

The program for a student expelled from any of grades K-6 shall not be combined or merged with programs offered to students in any of grades 7-12. (Education Code 48916.1)

#### Readmission After Expulsion

Prior to the date set by the Board for the student's readmission:

- 1. The Superintendent or designee shall hold a conference with the student's parent/guardian, or other person holding the right to make educational decisions for the student, and the student. At the conference, the student's rehabilitation plan shall be reviewed and the Superintendent or designee shall verify that the provisions of this plan have been met. School regulations shall be reviewed and the student and the student's parent/guardian or other person holding the right to make educational decisions for the student shall be asked to indicate in writing their willingness to comply with these regulations.
- 2. The Superintendent or designee shall transmit to the Board a recommendation regarding readmission. The Board shall consider this recommendation in closed session. If a written request for open session is received from the student's parent/guardian or other person holding the right to make educational decisions for the student, or adult student, it shall be honored to the extent that privacy rights of other students are not violated.
- 3. If the readmission is granted, the Superintendent or designee shall notify the student and the student's parent/guardian, or other person holding the right to make educational decisions for the student, by registered mail, of the Board's decision regarding readmission.
- 4. The Board may deny readmission only if it finds that the student has not satisfied the conditions of the rehabilitation plan or that the student continues to pose a danger to campus safety or to other district students or employees. (Education Code 48916)
- 5. If the Board denies the readmission of a student, the Board shall determine either to continue the student's placement in the alternative educational program initially selected or to place the student in another program that serves expelled students, including placement in a county community school.
- 6. The Board shall provide written notice to the expelled student and the student's parent/guardian, or other person holding the right to make educational decisions for the student, describing the reasons for denying readmittance into the regular program. This notice shall indicate the Board's determination of the educational program which the Board has chosen. The student shall enroll in that program unless the parent/guardian chooses to enroll the student in another school district.

No student shall be denied readmission into the district based solely on the student's arrest, adjudication by a juvenile court, formal or informal supervision by a probation officer, detention in a juvenile facility, enrollment in a juvenile court school, or other such contact with the juvenile justice system. (Education Code 48645.5)

The district shall maintain a record of each suspension and expulsion, including its specific cause(s). (Education Code 48900.8)

Expulsion records of any student shall be maintained in the student's mandatory interim record and sent to any school in which the student subsequently enrolls upon written request by that school. (Education Code 48918(k))

The Superintendent or designee shall, within five working days, honor any other district's request for information about an expulsion from this district. (Education Code 48915.1)

## **Policy Reference Disclaimer:**

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

the subject matter of the policy.	
<b>State</b> CCP. 1985-1997	Description Production of evidence; means of production
Civ. Code 47	Privileged communication
Civ. Code 48.8	<u>Defamation liability</u>
Ed. Code 17292.5	Program for expelled students; facilities
Ed. Code 1981-1983	Enrollment of students in community school
Ed. Code 212.5	Sexual harassment
Ed. Code 233	Hate violence
Ed. Code 32260-32262	Interagency School Safety Demonstration Act of 1985
Ed. Code 35145	Open board meetings
Ed. Code 35146	Closed sessions regarding suspensions
Ed. Code 35291	Rules for government and discipline of schools
Ed. Code 35291.5	Rules and procedures on school discipline
Ed. Code 48645.5	Former juvenile court school students; enrollment
Ed. Code 48660-48666	Community day schools
Ed. Code 48853-48853.5	Foster youth
Ed. Code 48900-48927	Suspension and expulsion
Ed. Code 48950	Speech and other communication
Ed. Code 48980	Parent/Guardian notifications
Ed. Code 49073-49079	Privacy of student records
Ed. Code 52052	Numerically significant student subgroups
Ed. Code 52060-52077	Local control and accountability plan
Ed. Code 64000-64001	Consolidated application

Ed. Code 8489-8489.1	Prohibition against expulsion of preschool student 250
Gov. Code 11455.20	Informal hearing procedures
Gov. Code 54950-54963	The Ralph M. Brown Act
H&S Code 11014.5	Drug paraphernalia
H&S Code 11053-11059	Controlled substances; standards and schedules
Lab. Code 230.7	Employee time off to appear in school on behalf of a child
Pen. Code 240	Assault defined
Pen. Code 241.2	Assault fines
Pen. Code 242	Battery defined
Pen. Code 243.2	Battery on school property
Pen. Code 243.4	Sexual battery
Pen. Code 245	Assault with deadly weapon
Pen. Code 245.6	Hazing
Pen. Code 261	Rape defined
Pen. Code 266c	Unlawful sexual intercourse
Pen. Code 286	Sodomy defined
Pen. Code 287	Oral Copulation
Pen. Code 288	Lewd or lascivious acts with child under age 14
Pen. Code 289	Penetration of genital or anal openings
Pen. Code 31	Principal of a crime; defined
Pen. Code 417.27	Laser pointers
Pen. Code 422.55	Definition of hate crime
Pen. Code 422.6	Crimes; harassment
Pen. Code 422.7	Aggravating factors for punishment
Pen. Code 422.75	Enhanced penalties for hate crimes
Pen. Code 626.10	Dirks, daggers, knives, razors, or stun guns
Pen. Code 626.2	Entry upon campus after written notice of suspension or dismissal without permission
Pen. Code 626.9	Gun-Free School Zone Act of 1995
Pen. Code 868.5	Supporting person; attendance during testimony of witness
W&I Code 224.1	Indian child; definition
W&I Code 729.6	Counseling

Federal Description

18 USC 921 Definitions; firearms and ammunition

251

20 USC 1415(K) Students with disabilities; placement in alternative

educational setting

20 USC 7961 Gun-Free Schools Act

42 USC 11431-11435 Education of homeless children and youths

Management Resources Description

Attorney General Opinion 80 Ops.Cal.Atty.Gen. 348 (1997)

Attorney General Opinion 80 Ops.Cal.Atty.Gen. 85 (1997)

Attorney General Opinion 80 Ops.Cal.Atty.Gen. 91 (1997)

Attorney General Opinion 84 Ops.Cal.Atty.Gen. 146 (2001)

Court Decision Board of Education of Sacramento City Unified School

District v. Sacramento County Board of Education and

Kenneth H. (2001) 85 Cal.App.4th 1321

Court Decision Fremont Union High School District v. Santa Clara County

Board (1991) 235 Cal. App. 3d 1182

Court Decision Garcia v. Los Angeles Board of Education (1981) 123 Cal.

App. 3d 807

Court Decision John A. v. San Bernardino School District (1982) 33 Cal. 3d

301

Court Decision T.H. v. San Diego Unified School District (2004) 122 Cal. App.

4th 1267

Court Decision Woodbury v. Dempsey (2003) 108 Cal. App. 4th 421

U.S. DOE, Office for Civil Rights

Publication

Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, January 2014

Website CSBA District and County Office of Education Legal Services

Website U.S. Department of Education, Office of Safe and Healthy

Students

Website California Attorney General's Office

Website <u>California Department of Education</u>

Website CSBA

Website U.S. Department of Education, Office for Civil Rights

## **Cross References**

Code Description

0450 Comprehensive Safety Plan

0450 Comprehensive Safety Plan

0460 Local Control And Accountability Plan

0460 Local Control And Accountability Plan

1114	District-Sponsored Social Media
1114	District-Sponsored Social Media
1312.3	Uniform Complaint Procedures
1313	Civility
3513.3	Tobacco-Free Schools
3513.3	Tobacco-Free Schools
3513.4	Drug And Alcohol Free Schools
3515	Campus Security
3515	Campus Security
3515.21	Unmanned Aircraft Systems (Drones)
3515.3	District Police/Security Department
3515.3	District Police/Security Department
3515.31	School Resource Officers
3515.4	Recovery For Property Loss Or Damage
3515.4	Recovery For Property Loss Or Damage
3516.2	Bomb Threats
4158	Employee Security
4158	Employee Security
4258	Employee Security
4258	Employee Security
4358	Employee Security
4358	Employee Security
5000	Concepts And Roles
5112.1	Exemptions From Attendance
5112.1	Exemptions From Attendance
5112.5	Open/Closed Campus
5113	Absences And Excuses
5113	Absences And Excuses
5113.1	Chronic Absence And Truancy
5113.1	Chronic Absence And Truancy

5113.11	Attendance Supervision 253
5116.2	Involuntary Student Transfers
5117	Interdistrict Attendance
5117	Interdistrict Attendance
5119	Students Expelled From Other Districts
5125	Student Records
5125	Student Records
5125.2	
	Withholding Grades, Diploma Or Transcripts  Conduct
5131	
5131.1	Bus Conduct
5131.1	Bus Conduct
5131.2	Bullying
5131.2	Bullying
5131.4	Student Disturbances
5131.4	Student Disturbances
5131.5	Vandalism And Graffiti
5131.6	Alcohol And Other Drugs
5131.6	Alcohol And Other Drugs
5131.62	Tobacco
5131.62	Tobacco
5131.63	Steroids
5131.63	Steroids
5131.7	Weapons And Dangerous Instruments
5131.7	Weapons And Dangerous Instruments
5137	Positive School Climate
5138	Conflict Resolution/Peer Mediation
5142	Safety
5142	Safety
5144	Discipline
5144	Discipline
5144.2	Suspension And Expulsion/Due Process (Students With Disabilities)
5144.4	Required Parental Attendance

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5145.12	Search And Seizure	
5145.12	Search And Seizure	
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5145.2	Freedom Of Speech/Expression	
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5145.3	Nondiscrimination/Harassment	
5145.6	Parent/Guardian Notifications	
5145.6	Parent/Guardian Notifications	
5145.7	Sexual Harassment	
5145.7	Sexual Harassment	
5145.71	Title IX Sexual Harassment Complaint Procedures	
5145.71	Title IX Sexual Harassment Complaint Procedures	
5145.9	Hate-Motivated Behavior	
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6145.5	Student Organizations And Equal Access	
6145.5	Student Organizations And Equal Access	
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6153	School-Sponsored Trips	
6154	Homework/Makeup Work	
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6163.4	Student Use Of Technology	
6164.6	Identification And Education Under Section 504	
6164.6	Identification And Education Under Section 504	

6173	Education For Homeless Children
6173	Education For Homeless Children
6173	Education For Homeless Children
6173	Education For Homeless Children
6173.1	Education For Foster Youth
6173.1	Education For Foster Youth
6184	Continuation Education
6184	Continuation Education
6185	Community Day School
6185	Community Day School
9000	Role Of The Board
9321	Closed Session
9321	Closed Session
9321	Closed Session
9322	Agenda/Meeting Materials

#### AGENDA REQUEST FORM

TO:	Joy Gabler
FROM:	Jason Strickland
DATE:	June 16, 2023
For:	<ul><li>☑ Board Meeting</li><li>☐ Superintendent's Cabinet</li><li>☐ Information</li><li>☐ Action</li></ul>

Date you wish to have your item considered: 6/28/23

<u>ITEM</u>: Receive the following revised Administrative Regulation for information:

AR 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities)

#### **PURPOSE:**

Administrative Regulation 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities) updates new guidance from the U.S. Department of Education's Office of Special Educaction and Rehabilitative Servies and the U.S. Department of Civil Rights, which recommends that districts identify ways to significantly reduce the use of exclusionary discipline and its disporportionate effect on students with disabilities by implementing positive behavioral interventions and supports and other strategies to address the behavior. The regulation also updates changes outlined in new law (AB 740) which provides that foster youth's educational rights holder, attorney, and county social worker, and an Indian child's tribal social worker and, if applicable, county social worker, have the same rights as a parent/guardian to receive a suspension notice, expulsion notice, manifestation determination notice and invitation to the manifestation determination meeting, involuntary tranfer notice, and other documents and related information.

FISCAL IMPACT (if any): None

RECOMMENDATION (if any): Consider for adoption

## Regulation 5144.2: Suspension And Expulsion/Due Process (Students With Status: ADOPTED Disabilities)

Original Adopted Date: 06/16/2010 Last Revised Date: 03/01/2023 Last Reviewed Date: 03/01/2023

A student identified as an individual with a disability pursuant to the Individuals with Disabilities Education Act (IDEA), 20 USC 1400-1482, is subject to the same grounds and procedures for suspension and expulsion which apply to students without disabilities, except as otherwise specified in this administrative regulation.

Suspension or expulsion of a student with disabilities shall be in accordance with Board Policy 5144.1 - Suspension and Expulsion/Due Process and this administrative regulation.

When a student with disabilities exhibits behavior which impedes the student's own learning or that of others, the student's individualized education program (IEP) team shall consider positive behavioral interventions and supports, and other strategies, to address the behavior. (Education Code 56521.2; 20 USC 1414)

#### Suspension

The Superintendent or designee may suspend a student with a disability for up to 10 consecutive school days for a single incident of misconduct, and for up to 20 cumulative school days in a school year as long as the pattern of suspension(s) does not constitute a change in placement pursuant to 34 CFR 300.536. (Education Code 48903; 34 CFR 300.530)

The Superintendent or designee shall determine, on a case-by-case basis, whether a pattern of removals of a student from the student's current educational placement for disciplinary reasons constitutes a change of placement. A change of placement shall be deemed to have occurred under either of the following circumstances: (34 CFR 300.536)

- 1. The removal is for more than 10 consecutive school days
- 2. The student has been subjected to a series of removals that constitute a pattern because of all of the following:
  - a. The series of removals total more than 10 school days in a school year
  - b. The student's behavior is substantially similar to the student's behavior in previous incidents that resulted in the series of removals
  - c. Additional factors, such as the length of each removal, the total amount of time the student has been removed, and the proximity of the removals to one another

If a student's removal is determined to be a change of placement as specified in Items #1-2 above, the student's IEP team shall determine the appropriate educational services. Such services shall be designed to enable the student to continue to participate in the general education curriculum in

another setting, to progress toward meeting the goals set out in the student's IEP, and to address the student's behavior violation so that it does not recur. (20 USC 1412(a)(1)(A); 34 CFR 300.530)

If the IEP of a student with a disability requires the district to provide the student with transportation, the district shall provide the student with an alternative form of transportation at no cost to the student or the student's parent/guardian when, as a result of a suspension, the student is excluded from school bus transportation. (Education Code 48915.5)

The principal or designee shall monitor the number of days, including portions of days, in which a student with an IEP has been suspended during the school year.

#### Interim Alternative Educational Placement Due to Dangerous Behavior

The district may unilaterally place a student with a disability in an appropriate interim alternative educational setting for up to 45 school days, without regard to whether the behavior is a manifestation of the student's disability, when the student commits one of the following acts while at school, going to or from school, or at a school-related function: (20 USC 1415(k)(1)(G); 34 CFR 300.530)

- 1. Carries or possesses a weapon, as defined in 18 USC 930
- 2. Knowingly possesses or uses illegal drugs
- 3. Sells or solicits the sale of a controlled substance as identified in 21 USC 812(c), Schedules I-V
- 4. Inflicts serious bodily injury upon another person as defined in 18 USC 1365

The student's interim alternative educational setting shall be determined by the student's IEP team. (20 USC 1415(k)(1)(G); 34 CFR 300.531)

On the date the decision to take disciplinary action is made, the student's parent/guardian shall be notified of the decision and provided the procedural safeguards notice pursuant to 34 CFR 300.504. (20 USC 1415(k)(1)(H); 34 CFR 300.530)

A student who has been removed from the student's current placement because of dangerous behavior shall receive services, although in another setting, to the extent necessary to allow the student to participate in the general education curriculum and to progress toward meeting the goals set out in the IEP. As appropriate, the student shall also receive a functional behavioral assessment and behavioral intervention services and modifications that are designed to address the behavior violation so that it does not recur. (20 USC 1415(k)(1)(D); 34 CFR 300.530)

#### **Manifestation Determination**

The following procedural safeguards shall apply when a student with a disability is suspended for more than 10 consecutive school days, when a series of removals of a student constitutes a pattern, or when a change of placement of a student is contemplated due to a violation of the district's code of conduct:

- 1. Notice: On the date the decision to take disciplinary action is made, the student's parent/guardian shall be notified of the decision and provided the procedural safeguards notice pursuant to 34 CFR 300.504. If the student is a foster youth, the notice shall be given to the student's educational rights holder, attorney, and county social worker, and, if the student is an Indian child, the student's tribal social worker and, if applicable, county social worker. (Education Code 48853.5; 20 USC 1415(k)(1)(H); 34 CFR 300.530)
- 2. Manifestation Determination Review: Immediately if possible, but in no case later than 10 school days after the date the decision to take disciplinary action is made, a manifestation determination review shall be made of the relationship between the student's disability and the behavior subject to the disciplinary action. (20 USC 1415(k)(1)(E); 34 CFR 300.530)

If the student is a foster youth or Indian child, the foster youth's educational rights holder, attorney, or county social worker, or the Indian child's tribal social worker and, if applicable, county social worker, shall be invited to participate in the manifestation determination review. (Education Code 48915.5)

At the manifestation determination review, the district, the student's parent/guardian, and relevant members of the IEP team (as determined by the district and parent/guardian) shall review all relevant information in the student's file, including the student's IEP, any teacher observations, and any relevant information provided by the parents/guardians, to determine whether the conduct in question was either of the following: (20 USC 1415(k)(1)(E); 34 CFR 300.530)

- a. Caused by or had a direct and substantial relationship to the student's disability
- b. A direct result of the district's failure to implement the student's IEP, in which case the district shall take immediate steps to remedy those deficiencies
  - If the manifestation review team determines that either of the above conditions applies, the student's conduct shall then be determined to be a manifestation of the student's disability. (20 USC 1415(k)(1)(E); 34 CFR 300.530)
- 3. Determination that Behavior is a Manifestation of the Student's Disability: When the student's conduct has been determined to be a manifestation of the student's disability, the IEP team shall conduct a functional behavioral assessment, unless one had been conducted before the occurrence of the behavior that resulted in the change of placement, and shall implement a behavioral intervention plan for the student. If a behavioral intervention plan has already been developed, the IEP team shall review the behavioral intervention plan and modify it as necessary to address the behavior. (20 USC 1415(k)(1)(F); 34 CFR 300.530)

The student shall be returned to the placement from which the student was removed, unless the parent/guardian and Superintendent or designee agree to a change of placement as part of the modification of the behavioral intervention plan. (20 USC 1415(k)(1)(F); 34 CFR 300.530)

4. Determination that Behavior is Not a Manifestation of the Student's Disability: When it has been determined that the student's conduct was not a manifestation of the disability, the student may be disciplined in accordance with the procedures for students without disabilities. However, the student's IEP team shall determine services necessary to enable the student to participate in the general education curriculum in another setting and to allow the student to progress toward meeting the goals set out in the IEP. (20 USC 1415(k)(1)(D); 34 CFR 300.530)

As appropriate, the student also shall receive a functional behavioral assessment and

behavioral intervention services and modifications that are designed to address the behavior violation so that it does not recur. (20 USC 1415(k)(1)(D); 34 CFR 300.530)

#### **Due Process Appeals**

If the parent/guardian disagrees with any district decision regarding placement under 34 CFR 300.530 (suspension and removal for dangerous circumstances), 34 CFR 300.531 (interim alternative placement), or the manifestation determination under 34 CFR 300.530(e), the parent/guardian may appeal the decision by requesting a hearing. The district may request a hearing if the district believes that maintaining the student's current placement is substantially likely to result in injury to the student or others. In order to request a due process hearing, the requesting party shall file a complaint pursuant to 34 CFR 300.507 and 300.508(a) and (b). (20 USC 1415(k)(3); 34 CFR 300.532)

Whenever a hearing is requested as specified above, the parent/guardian or the district shall have an opportunity for an expedited due process hearing consistent with requirements specified in 34 CFR 300.507, 300.508 (a)-(c), and 300.510-300.514.

If the student's parent/guardian or the district has initiated a due process hearing under 34 CFR 300.532 as detailed above, the student shall remain in the interim alternative educational setting pending the decision of the hearing officer or until the expiration of the 45-day time period, whichever occurs first, unless the parent/guardian and district agree otherwise. (20 USC 1415(k)(4); 34 CFR 300.533)

#### Readmission

Readmission procedures for students with disabilities shall be the same as those adopted for students without disabilities. Upon readmission of a student with disabilities, an IEP team meeting shall be convened to review and, as necessary, modify the student's IEP.

#### **Decision Not to Enforce Expulsion Order**

The Governing Board's criteria for suspending the enforcement of an expulsion order shall be applied to students with disabilities in the same manner as they are applied to all other students. (Education Code 48917)

#### **Notification to Law Enforcement Authorities**

Law enforcement notification requirements involving students with disabilities shall be the same as those specified for all students in AR 5144.1 - Suspension and Expulsion/Due Process.

When giving any required notification concerning a student with disabilities to any law enforcement official, the principal or designee shall require the law enforcement official to certify in writing that the student's information or records will not be disclosed to any other person without the prior written consent of the student's parent/guardian. (Education Code 49076)

#### Report to County Superintendent of Schools

The Superintendent or designee shall report to the County Superintendent of Schools when any special education student has been expelled or suspended for more than 10 school days. The report shall include the student's name, last known address, and the reason for the action. (Education Code 48203)

#### **Procedures for Students Not Yet Eligible for Special Education Services**

A student who has not been determined to be eligible for special education and related services and who has violated the district's code of student conduct may nevertheless assert any of the protections under IDEA, if the district had knowledge of the student's disability. (20 USC 1415(k)(5); 34 CFR 300.534)

Knowledge means that, before the occurrence of the behavior that precipitated the disciplinary action, one of the following occurred: (20 USC 1415(k)(5); 34 CFR 300.534)

- The parent/guardian, in writing, has expressed concern to district supervisory or administrative personnel, or to a teacher of the student, that the student is in need of special education or related services
- 2. The parent/guardian has requested an evaluation of the student for special education pursuant to 20 USC 1414(a)(1)(B) or 34 CFR 300.300-300.311
- 3. The teacher of the student or other district personnel has expressed specific concerns directly to the district's director of special education or other supervisory district personnel about a pattern of behavior demonstrated by the student

However, the district shall not be deemed to have knowledge of a student's disability if the student's parent/guardian has not allowed the student to be evaluated for special education services or has refused services or, after evaluating the student pursuant to 34 CFR 300.300-300.311, the district determined that the student was not an individual with a disability. (20 USC 1415(k)(5); 34 CFR 300.534)

When the district is deemed to not have knowledge of a student's disability, the student shall be disciplined in accordance with procedures established for students without disabilities who engage in comparable behavior. (20 USC 1415(k)(5); 34 CFR 300.534)

If a request is made for an evaluation of a student during the time period in which the student is subject to disciplinary measures pursuant to 34 CFR 300.530, the evaluation shall be conducted in an expedited manner. Until the evaluation is completed, the student shall remain in the educational placement determined by school authorities. (20 USC 1415(k)(5); 34 CFR 300.534)

#### **Policy Reference Disclaimer:**

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State Description

Ed. Code 35146 Closed sessions regarding suspensions

Ed. Code 35291 Rules of governing board

Reports of severance of attendance of disabled students Ed. Code 48203 Ed. Code 48853.5 Foster youth and Indian child's representatives' right to receive notices Ed. Code 48900-48925 Suspension and expulsion Ed. Code 49076 Access to student records Ed. Code 56000 Special education; legislative findings and declarations Ed. Code 56320 Educational needs; requirements Ed. Code 56321 Development or revision of individualized education program Ed. Code 56329 Independent educational assessment Ed. Code 56340-56347 Individualized education program teams Ed. Code 56505 State hearing Ed. Code 56521.2 Behavioral interventions Pen. Code 245 Assault with deadly weapon Pen. Code 626.10 Dirks, daggers, knives, razors, or stun guns Pen. Code 626.2 Entry upon campus after written notice of suspension or dismissal without permission Pen. Code 626.9 Gun-Free School Zone Act of 1995 **Federal Description** 18 USC 1365 Serious bodily injury 18 USC 930 Weapons 20 USC 1412 State eligibility 20 USC 1414 Evaluations, eligibility determinations, individualized education programs, and educational placements 20 USC 1415 Procedural safeguards 21 USC 812 Schedule of controlled substances 29 USC 794 Rehabilitation Act of 1973; Section 504 34 CFR 104.35 Evaluation and placement 34 CFR 104.36 Procedural safeguards 34 CFR 300.1-300.818 Assistance to states for the education of students with disabilities 34 CFR 300.530-300.537 Discipline procedures **Management Resources Description Court Decision** Honig v. Doe (1988) 484 U.S. 305 **Court Decision** M.P. v. Governing Board of Grossmont Union High School District (1994) 858 F.Supp. 1044

Parents of Student W. v. Puyallup School District (1994 9th

Court Decision

Cir.) 31 F.3d 1489

Court Decision Schaffer v. Weast (2005) 546 U.S. 49

Federal Register Rules and Regulations, August 14, 2006, Vol. 71, Number

156, pages 46539-46845

Ofc of Special Education & Rehabilitative Letter Commenting on Hearing Officer Authority to

Svcs Pub Determine whether Conduct is a Violation of Student Code

of Conduct, July 2012

Ofc of Special Education & Rehabilitative Dear Colleague Letter on Supporting the Needs of Students

Svcs Pub with Disabilities, July 2022

Ofc of Special Education & Rehabilitative Dear Colleague Letter on Supporting the Needs of Students

Svcs Pub with Disabilities, July 2022

Ofc of Special Education & Rehabilitative Questions and Answers: Addressing the Needs of Children Svcs Pub with Disabilities and IDEA's Discipline Provisions, July 2022

Ofc of Special Education & Rehabilitative Positive, Proactive Approaches to Supporting Children with

Svcs Pub Disabilities: A Guide for Stakeholders, July 2022

Office of Administrative Hearings Parent v. Fairfield-Suisun Unified School District (2012) Case

No. 2012030917

U.S. Dept of Education Office for Civil Fact Sheet: Supporting Students with Disabilities and

Rights Pub Avoiding the Discriminatory Use of Student Discipline under

Section 504 of the Rehabilitation Act of 1973, July 2022

U.S. Dept of Education Office for Civil

Rights Pub

Supporting Students with Disabilities and Avoiding the Discriminatory Use of Student Discipline under Section 504

of the Rehabilitation Act of 1973, July 2022

Website CSBA District and County Office of Education Legal Services

Website <u>U.S. Department of Education, Office of Special Education</u>

and Rehabilitative Services

Website California Department of Education, Special Education

Website U.S. Department of Education, Office for Civil Rights

#### **Cross References**

<b>Code</b> 0430	<b>Description</b> Comprehensive Local Plan For Special Education
0430	Comprehensive Local Plan For Special Education
0450	Comprehensive Safety Plan
0450	Comprehensive Safety Plan
0460	Local Control And Accountability Plan
0460	Local Control And Accountability Plan
3513.4	Drug And Alcohol Free Schools

3541.2	Transportation For Students With Disabilities
4118	Dismissal/Suspension/Disciplinary Action
4118	Dismissal/Suspension/Disciplinary Action
4158	Employee Security
4158	Employee Security
4258	Employee Security
4258	Employee Security
4358	Employee Security
4358	Employee Security
5113.11	Attendance Supervision
5116.2	Involuntary Student Transfers
5125	Student Records
5125	Student Records
5131	Conduct
5131.2	Bullying
5131.2	Bullying
5131.4	Student Disturbances
5131.4	Student Disturbances
5131.62	Tobacco
5131.62	Tobacco
5131.7	Weapons And Dangerous Instruments
5131.7	Weapons And Dangerous Instruments
5137	Positive School Climate
5138	Conflict Resolution/Peer Mediation
5144	Discipline
5144	Discipline
5144.1	Suspension And Expulsion/Due Process
5144.1	Suspension And Expulsion/Due Process
5144.4	Required Parental Attendance
5144.4	Required Parental Attendance
5145.2	Freedom Of Speech/Expression
5145.2	Freedom Of Speech/Expression
5145.3	Nondiscrimination/Harassment

5145.3	Nondiscrimination/Harassment 265
5145.6	Parent/Guardian Notifications
5145.6	Parent/Guardian Notifications
5145.7	Sexual Harassment
5145.7	Sexual Harassment
5145.9	Hate-Motivated Behavior
6120	Response To Instruction And Intervention
6145	Extracurricular And Cocurricular Activities
6145	Extracurricular And Cocurricular Activities
6145.2	Athletic Competition
6145.2	Athletic Competition
6159	Individualized Education Program
6159	Individualized Education Program
6159.1	Procedural Safeguards And Complaints For Special Education
6159.1	Procedural Safeguards And Complaints For Special Education
6159.3	Appointment Of Surrogate Parent For Special Education Students
6159.3	Appointment Of Surrogate Parent For Special Education Students
6159.4	Behavioral Interventions For Special Education Students
6163.4	Student Use Of Technology
6163.4	Student Use Of Technology
6164.4	Identification And Evaluation Of Individuals For Special Education
6164.4	Identification And Evaluation Of Individuals For Special Education
6164.5	Student Success Teams
6164.5	Student Success Teams
6164.6	Identification And Education Under Section 504
6164.6	Identification And Education Under Section 504
6173	Education For Homeless Children

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6173.1	Education For Foster Youth	266
6173.1	Education For Foster Youth	
6184	Continuation Education	
6184	Continuation Education	
6185	Community Day School	
6185	Community Day School	
9321	Closed Session	
9321	Closed Session	
9321	Closed Session	

#### Human Resources Department AGENDA REQUEST FORM

io:	Joy C. Gabler		
FROM:	Jaime Martinez		
DATE:	June 20, 2023		
RE:	<ul><li>(X ) Board Meeting</li><li>( ) Superintendent's Cabinet</li></ul>		
	( ) Information (X ) Action		

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: June 28, 2023

**ITEM:** Consider approval of personnel transactions and related matters.

#### **PURPOSE:**

#### a. Employment

#### Certificated, effective 8/10/2023

- Janna Hall, Music/Band Teacher, Probationary
- Travis Williams, Music/Band Teacher, Probationary

#### Classified

• Hector Mendoza, Custodian I – 8.0 hrs., Simas, effective 7/3/23

#### Classified Temps/Subs

• Jonathan Gutierrez, Substitute Groundskeeper I, effective 6/8/23

#### Temporary Out of Class Assignment

 Yesenia Chacon, from Bilingual Clerk Typist II – 8.0 hrs., Lincoln to School Operations Officer – 8.0 hrs., Lincoln, effective 5/22/23-5/26/23 and 6/2/23

#### b. Promotions

#### Classified

- Cassandra Bustamante, from Transportation Dispatcher, 8.0 hrs., DSF-Transportation to DSF Work Control Technician, 8.0 hrs., DSF, effective 7/17/23
- Jeannette Lopez, from READY Program Tutor 4.5 hrs., Monroe to READY Site Lead – 5.0 hrs., King, effective 8/10/23

#### c. Classified Staff Summer Programs

#### <u>Elementary Summer Program</u>

 Jennifer Bays, READY Program Supervisor – 6.0 hrs., Roving, effective 6/12/23-6/30/23

#### d. Resignations

#### Classified

- Kylie Costello, Substitute READY Program Tutor, effective 6/1/23
- Ronnie Leal, Substitute Custodian I, effective 5/5/23
- Vanessa Navarro, Substitute READY Program Tutor and Paraprofessional (TK/K), effective 5/9/23
- Jennika Rodriguez, Substitute READY Program Tutor, effective 5/22/23

#### e. Salary/Wage Schedules for 2023-2024

- Management/Professional Specialist/Confidential Salary Schedule (Interim)
- Credential Teacher Salary Schedule "A" (Interim)
- Non-Credentialed Teacher and Intern Salary Schedule "B" (Interim)
- School Nurse Salary Schedule "C" (Interim)
- Classified Salary Schedule (Interim)
- Non-Represented Part-time Employee Wage Schedule (Interim)
- Classified, Substitute/Temporary Wage Schedule (Interim)
- f. Consider approval of Co-Sponsor Partnership Agreement between the Kings County Office of Education GROW Intern Program and the Hanford Elementary School District for the 2023-2024 School Year

**RECOMMENDATION:** Approve.

## 2022-2023 2023-2024 CLASSIFIED SUBSTITUTE/TEMPORARY WAGE SCHEDULE\* (Interim)

Range	Position	Hourly Rate**
1S		\$14.05
2S		\$14.75
3S	Clerk Trainee	\$15.49
4S		\$16.27
5S	Clerk Typist I Food Service Worker I Instructional Aide	\$17.08
6S	Bilingual Aide I Bilingual Clerk Typist I Food Service Worker II Alternative Education Program Aide READY Program Tutor	\$17.93
78	Account Clerk I Custodian I Educational Tutor, K-8 Groundskeeper I Paraprofessional (TK/K) Signing Aide Special Circumstances Aide Special Education Aide Substitute Telephone Clerk	\$18.83
8S	Account Clerk II Clerk Typist II Cook/Baker Food Service Utility Worker Library/Media Technician	\$19.77
98	Bilingual Clerk Typist II Custodian II Delivery Worker Groundskeeper II Maintenance Worker I	\$20.76
10\$	Bus Driver Bus Driver/Service Worker Health Care Assistant Help Desk Technician READY Site Lead Secretary	

		270
Range	Position	Hourly Rate**
11S	Bilingual Health Care Assistant	\$22.89
	Dispatcher	Ψ=1.00
	Irrigation Specialist	
	Licensed Vocational Nurse	
	Lead Custodian	
12S	Account Technician I	\$24.03
120	Licensed Vocational Nurse (Bilingual)	Ψ24.00
	Warehouse/Reprographics and Mail Technician	
13S	Bus Driver/Mechanic	\$25.24
133	Head Custodian	Ψ23.24
	Maintenance Worker II	
	Mechanic	
	Parent Liaison Specialist	
	Painter/Maintenance Worker II	
110	Teacher Resource Center Specialist	<b>***</b>
14S	Administrative Secretary I	\$26.50
15S	Account Technician II - Accounts Payable	\$27.82
	Administrative Secretary II	
	Child Welfare and Attendance Specialist	
	Computer Maintenance Technician	
	Database Specialist I	
16S	Account Technician III	\$29.21
	Community Day School Specialist	
	DSF Work Control Technician	
	Educational Interpreter	
	Student Specialist	
17S	Bilingual Student Specialist	\$30.67
	Bilingual Community Day School Specialist	******
	Heating, Ventilation & Air Conditioning Specialist	
	Locksmith	
18S	Account Technician IV	\$32.21
	Database Specialist II	Ψ02.21
	Lead Mechanic (Automotive)	
	Network Engineer	
	Systems Engineer	
19S	cyclemo Enginosi	\$33.82
20S		\$35.51

<sup>\*</sup>Substitutes and temporary employees hired into the following positions will be paid from the current Classified Salary Schedule if they hold the required certifications and have appropriate experience for each pay step: Bus Driver, Lcensed Vocational Nurse, Bilingual Licensed Educational Interpreter, Computer Mainenance Technician, Database Specialist I/II, Network Engineer, Systems Engineer, Student Specialist and Bilingual Student Specialist.

\*\*93.5% of CSEA Schedule, Step 1

Adopted: 06/22/22 Effective: \_\_/\_/\_

## 2022-2023 2023-2024 CREDENTIALED TEACHER SALARY SCHEDULE "A" (Interim) 187 Work Days

STEP	COLUMN			
	I	II	III	IV
	BA	BA + 45	BA + 60	BA + 75
	semester hours	semester hours	semester hours	semester hours
	+ Credential <sup>1</sup>	+ Credential <sup>1</sup>	Credential 1	Credential 1
1	59,448	61,826	64,299	66,871
2	61,826	64,299	66,871	69,546
3	64,299	66,871	69,546	72,328
4	66,871	69,546	72,328	75,221
5	69,546	72,328	75,221	78,230
6	72,328	75,221	78,230	81,359
7	75,221	78,230	81,359	84,613
8	78,230	81,359	84,613	87,998
9	81,359	84,613	87,998	91,518
10		87,998	91,518	95,179
11		91,518	95,179	98,986
12			98,986	102,945
L - 15	Requires 15 years of service <sup>2</sup>		102,945	107,063
L - 20	Requires 20 years of	Requires 20 years of service <sup>2</sup>		111,346
L - 25	Requires 25 years of	Requires 25 years of service <sup>2</sup>		115,799
L - 30	Requires 30 years of	Requires 30 years of service <sup>2</sup>		120,431
L - 35	Requires 35 years of service <sup>2</sup>		120,431	125,249

<sup>&</sup>lt;sup>1</sup> Preliminary or Clear/Professional Clear teaching or service credential authorizing service at the elementary (K-8) level.

#### **INITIAL STEP PLACEMENT**

New teachers will be given step placement credit on a year-for-year basis for previous full-time teaching experience up to Step 12.

#### STEP ADVANCEMENT

A one-step advancement on the Teacher Salary Schedule shall be granted for each school year in the District if the teacher is in paid status for the equivalent of 75% of full-time service of an established work year.

One (1) year of teaching credit shall be given for every two (2) years of teaching service rendered on a half-time contract in this District (i.e., two (2) certificated employees sharing one (1) job) or teacher working 1/2 contract.

#### **STIPENDS**

Jefferson Academy Spanish Bilingual Teacher with BCLAD certification in Spanish	\$2,000 per year	Instructional / Induction Coach	\$4,000 per year
Jefferson Academy Spanish Bilingual Teacher without BCLAD certification in Spanish	\$1,200 per year	Masters	\$1,200 per year
Special Day Class Teacher	\$2,500 per year	Doctorate	\$1,014 per year
Resource Specialist Program Teacher	\$2,000 per year	Combination Class	\$1,500 per year
Community Day School Teacher	\$3,500 per year	Split Assignt. 2 schools	\$ 825 per year

#### AVERAGE HOURLY RATE OF PAY (Article 20) = \$57.49

Adopted: 06/08/22 Effective: \_\_/\_\_/\_\_

<sup>&</sup>lt;sup>2</sup> "Years of service" for purpose of longevity steps means certificated service in the Hanford Elementary School District for at least 75% of the student days of each year, including paid leave days.

## HANFORD ELEMENTARY SCHOOL DISTRICT -2022-2023 2023-2024 CLASSIFIED SALARY SCHEDULE (Interim)

Range	Position		Step 1	Step 2	Step 3	Step 4	Step 5
1	1 OSIGOT	*per Month	2,605	2,735	2,872	3,016	3,166
· '		per Hour	15.03	15.78	16.57	17.40	18.27
2	+	per Month	2,735	2,872	3,016	3,166	3,325
_		per Hour	15.78	16.57	17.40	18.27	19.18
3	Clerk Trainee	per Month	2,872	3,016	3,166	3,325	3,491
Ĭ	CICIN Trainee	per Hour	16.57	17.40	18.27	19.18	20.14
4		per Month	3,016	3,166	3,325	3,491	3,665
		per Hour	17.40	18.27	19.18	20.14	21.15
5	Clerk Typist I	per Month	3,166	3,325	3,491	3,665	3,849
	Food Service Worker I	per Hour	18.27	19.18	20.14	21.15	22.20
	Instructional Aide	por riod.	10.27	10.10	20		22.20
6	Bilingual Aide	per Month	3,325	3,491	3,665	3,849	4,041
	Bilingual Clerk Typist I	per Hour	19.18	20.14	21.15	22.20	23.31
	Food Service Worker II	porriodi	10.10	20.11	21.10	22.20	20.01
	Alternative Education Program Aide						
	READY Program Tutor						
7	Account Clerk I	per Month	3,491	3,665	3,849	4,041	4,243
,	Custodian I	per Hour	20.14	21.15	22.20	23.31	24.48
	Educational Tutor, K-8	porriodi					
	Groundskeeper I						
	Paraprofessional (TK/K)						
	Signing Aide						
	Special Circumstances Aide						
	Special Education Aide						
	Substitute Telephone Clerk						
8	Account Clerk II	per Month	3,665	3,849	4,041	4,243	4,455
	Clerk Typist II	per Hour	21.15	22.20	23.31	24.48	25.70
	Cook/Baker	por riod.					
	Food Service Utility Worker						
	Library/Media Technician						
9	Bilingual Clerk Typist II	per Month	3,849	4,041	4,243	4,455	4,678
Ŭ.	Bilingual Translator/Clerk	per Hour	22.20	23.31	24.48	25.70	26.99
	Custodian II	porriodi	22.20	20.01	21.10	20.70	20.00
	Delivery Worker						
	Groundskeeper II						
	Lead Food Service Worker						
	Maintenance Worker I						
10	Bus Driver	per Month	4,041	4,243	4,455	4,678	4,912
	Bus Driver/Service Worker	per Hour	23.31	24.48	25.70	26.99	28.34
	Health Care Assistant	F 5 1001					
	Help Desk Technician						
	Secretary						
	READY Site Lead						
11	Bilingual Health Care Assistant	per Month	4,243	4,455	4,678	4,912	5,158
	Dispatcher	per Hour	24.48	25.70	26.99	28.34	29.76
	Irrigation Specialist		0		_0.00		
	Licensed Vocational Nurse						
	Lead Custodian						
12	Account Technician I	per Month	4,455	4,678	4,912	5,158	5,416
	Licensed Vocational Nurse (Bilingual)	For month	1, 150	1,575	.,0 .2	] 3,.33	3,
	Warehouse/Reprographics & Mail	per Hour	25.70	26.99	28.34	29.76	31.24
	Technician	Poi 1 1001	20.70	20.00	20.04		01.27
<u> </u>	1 Ooriniolan	<u> </u>					

Range	Position		Step 1	Step 2	Step 3	Step 4	Step 5
13	Bus Driver/Mechanic	per Month	4,678	4,912	5,158	5,416	5,686
	Head Custodian	per Hour	26.99	28.34	29.76	31.24	32.81
	Maintenance Worker II						
	Mechanic						
	Parent Liaison Specialist						
	Painter/Maintenance Worker II						
	Teacher Resource Center Specialist						
14	Administrative Secretary I	per Month	4,912	5,158	5,416	5,686	5,971
		per Hour	28.34	29.76	31.24	32.81	34.45
15	Account Technician II - Accounts	per Month	5,158	5,416	5,686	5,971	6,269
	Payable						
	Administrative Secretary II	per Hour	29.76	31.24	32.81	34.45	36.17
	Child Welfare and Attendance Specialist						
	Computer Maintenance Technician						
	Database Specialist I						
16	Account Technician III	per Month	5,416	5,686	5,971	6,269	6,583
	Community Day School Specialist	per Hour	31.24	32.81	34.45	36.17	37.98
	DSF Work Control Technician						
	Educational Interpreter						
	Student Specialist						
17	Bilingual Student Specialist						
	Bilingual Community Day School Specialist	per Month	5,686	5,971	6,269	6,583	6,912
	Heating, Ventilation & Air	per Hour	32.81	34.45	36.17	37.98	39.88
	Conditioning Specialist						
10	Locksmith	N4 41	5.074	0.000	0.500	0.040	7.057
18	Account Technician IV	per Month	5,971	6,269	6,583	6,912	7,257
	Database Specialist II	per Hour	34.45	36.17	37.98	39.88	41.87
	Lead Mechanic (Automotive)						
	Network Engineer						
19	Systems Engineer	per Month	6.060	6 500	6.040	7.057	7 600
19		l'	6,269	6,583 37.98	6,912	7,257	7,620
20		per Hour per Month	36.17		39.88	41.87	43.96
20		l'	6,583 37.98	6,912	7,257	7,620 43.96	8,001 46.16
		per Hour	31.90	39.88	41.87	43.90	40.10

<sup>\*</sup>Monthly rate is based on an 8-hour per day, 12-month employee

Each range is based on meeting minimum requirements. Persons not meeting minimum requirements will stay on current range.

- Translator Employees who are assigned translation duties (verbal or written) outside their regularly assigned shift shall be paid at the current rate of pay for their regular position. Any time worked by an employee as a Translator shall not count toward benefit accrual within his/her regularly assigned position, including but not limited to health and welfare benefits, increased hours, or vacation and leave credit.
- Yard Duty Employees who assume yard supervision duties in addition to their regular position shall be paid for such extra duties at their current rate of pay for their regular position.
- Longevity Full-time Employees shall receive annual longevity pay when they complete milestone years of service as indicated below:

15 Years - \$1,125

20 Years - \$2,250

30 Years - \$3,375

Employees shall receive longevity pay on July 1 if they reached one of the above milestones on or before December 31 of the current year.

Part-time employees shall receive the appropriate pro rata share when they complete milestone years of service.

#### ADDITIONAL COMPENSATION FOR CLASSIFIED EMPLOYEES

**Bilingual Stipend:** Employees who are required to use a second language from time to time in his/her regular assignment and who has demonstrated competency in the second language as established by the District shall receive a stipend in accordance with the following schedule. Payments will be made each month based upon work year as outlined in Article 23 Pay and Allowances of the CSEA/HESD Collective Bargaining Agreement.

#### **BILINGUAL STIPEND SCHEDULE**

8 hour employee	\$400 per year
7 hour but less than 8 hour employee	\$350 per year
6 hour but less than 7 hour employee	\$300 per year
5 hour but less than 6 hour employee	\$250 per year
4 hour but less than 5 hour employee	\$200 per year
3 hour but less than 4 hour employee	\$150 per year
2 hour but less than 3 hour employee	\$100 per year
1 hour but less than 2 hour employee	\$ 50 per year

**Out of Classification Work:** An employee who temporarily performs the essential functions of a higher classification shall be entitled to the lowest step in the higher range which exceeds the employee's rate of pay by a minimum of five percent (5%) (Article 23 Section H of the CSEA/HESD CBA Agreement)

#### Professional Growth increments will be awarded as follows:

	No. of Semester		No. of Semester
Increments	Units	Increments	Units
1 <sup>st</sup>	6	12 <sup>th</sup>	72
2 <sup>nd</sup>	12	13 <sup>th</sup>	78
3 <sup>rd</sup>	18	14 <sup>th</sup>	84
4 <sup>th</sup>	24	15 <sup>th</sup>	90
5 <sup>th</sup>	30	16 <sup>th</sup>	96
6 <sup>th</sup>	36	17 <sup>th</sup>	102
7 <sup>th</sup>	42	18 <sup>th</sup>	108
8 <sup>th</sup>	48	19 <sup>th</sup>	114
9 <sup>th</sup>	54	20 <sup>th</sup>	120
10 <sup>th</sup>	60	21 <sup>st</sup>	126
11 <sup>th</sup>	66		

Employees will be paid, in addition to their regular rate of pay, ten dollars and zero cents (\$10.00) per month per increment. (See Article 11 Professional Growth).

#### ADDITIONAL COMPENSATION FOR CLASSIFIED EMPLOYEES (cont.)

**Split Shift Differential Compensation:** All employees whose regularly assigned shift contains one or more periods of unpaid time which exceeds ninety (90) minutes shall be paid a shift differential premium of seven (7%) above the regular rate of pay for all hours worked. (See Article 12, Section K of the CSEA/HESD Collective Bargaining Agreement). Agreement).

**Night Differential:** Any employee who works a regularly District-assigned shift between the hours of 5:00 p.m. and 6:00 a.m. shall receive a seven (7%) differential for each hour worked within that time frame. (See Article 12, Section L of the CSEA/HESD Collective Bargaining Agreement).

#### Work Week:

An employee with a regular work week other than Monday through Friday shall receive a fifteen percent (15%) shift differential for work days other than Monday through Friday. (See Article 12, Section T.3 of the CSEA/HESD Collective Bargaining Agreement).

**On-Call Bus Driver Stipend:** For a limited number of classified employees who work within the District and who serve in classifications other than Bus Driver or Bus Driver/Service Worker, but who are willing to obtain the required training and licenses to operate a school bus and serve as an on-call bus driver as needed, the District will pay a stipend of One Thousand Dollars and No Cents (\$1,000) per year to each employee. The number of On-Call Bus Drivers needed and eligibility for the stipend shall be evaluated and determined by the District at the commencement of each school year. (See Article 23, Section J of the CSEA/HESD Collective Bargaining Agreement).

#### **HVAC Specialist Stipends:**

The District will pay the following stipends annually to employees in the HVAC Specialist position, provided the Disrict has determined a continuing need:

- •QAC-A Certificate \$1,500 annually
- •NATE-HVAC Certificate \$1,200 annually

Verification of the QAC-A and NATE-HVAC Certificates must be provided to the Office of Human Resources by May 15th of each year

Adopted:	6/22/2022
Effective:	//

## HANFORD ELEMENTARY SCHOOL DISTRICT 2022-2023 2023-2024 SALARY SCHEDULES (Interim)

#### **MANAGEMENT**

_	D 18	**Compensated		0, 1	0, 0	0: 0	0. 4	0: -
Range	Position	Days Per Year		Step 1	Step 2	Step 3	Step 4	Step 5
0-A	Chief Business Official	261	annual	160,194	166,602	173,266	180,196	187,404
4.4	(225 work + 14 hol + 22 vac)	201	daily	613.77	638.32	663.85	690.41	718.02
1-A	Assistant Superintendent	261	annual	148,756	154,706	160,895	167,330	174,024
	(225 work + 14 hol + 22 vac)		daily	569.95	592.74	616.45	641.11	666.76
3-A	Director	261	annual	134,766	140,156	145,763	151,593	157,657
	Chief Technology Officer		daily	516.34	537.00	558.48	580.82	604.05
	(225 work + 14 hol + 22 vac)							
3-C	Director	237	annual	122,373	127,268	132,359	137,653	143,160
	Principal		daily	516.34	537.00	558.48	580.82	604.05
	(204 work + 13 hol + 20 vac)							
6-A	Fiscal Services Specialist	261	annual	125,143	130,149	135,355	140,769	146,400
	Curriculum & Professional		daily	479.48	498.66	518.60	539.35	560.92
	Development Specialist							
	Program Specialist							
	(225 work + 14 hol + 22 vac)							
6-C	Vice Principal	237	annual	113,636	118,181	122,909	127,825	132,938
	Learning Director		daily	479.48	498.66	518.60	539.35	560.92
	Curriculum & Professional							
	Development Specialist							
	(204 work + 13 hol + 20 vac)							
10-B	Administrative Intern	237	annual	102,948	107,066	111,349	115,803	120,435
	(204 work + 13 hol + 20 vac)		daily	434.38	451.76	469.83	488.62	508.17
15-A	Program Manager	261	annual	100,206	104,214	108,383	112,718	117,227
	(225 work + 14 hol + 22 vac)		daily	383.93	399.29	415.26	431.87	449.14
15-B	Program Manager	236	annual	90,608	94,232	98,001	101,921	105,998
	(203 work + 13 hol + 20 vac)		daily	383.93	399.29	415.26	431.87	449.14
22-A	Supervisor	261	annual	84,300	87,672	91,178	94,826	98,619
	(225 work + 14 hol + 22 vac)		daily	322.99	335.91	349.34	363.32	377.85
22-C	Supervisor	232	annual	74,933	77,930	81,048	84,289	87,661
	(200 work + 13 hol + 19 vac)		daily	322.99	335.91	349.34	363.32	377.85
23-A	Analyst	261	annual	82,244	85,533	88,955	92,513	96,213
	(225 work + 14 hol + 22 vac)		daily	315.11	327.71	340.82	354.46	368.63
26-C	School Operations Officer	237	annual	69,349	72,123	75,008	78,008	81,128
	204 work + 13 hol + 20 vac)		daily	292.61	304.31	316.49	329.15	342.31

#### PROFESSIONAL SPECIALIST

7-C	Psychologist	226	annual	105,719	109,947	114,345	118,919	123,676
	(194 work + 13 hol + 19 vac)		daily	467.78	486.49	505.95	526.19	547.24
10-C	School Social Worker	226	annual	98,170	102,097	106,181	110,428	114,845
	(194 work + 13 hol + 19 vac)		daily	434.38	451.76	469.83	488.62	508.17
11-C	Counselor	226	annual	95,776	99,607	103,591	107,735	112,044
	(194 work + 13 hol + 19 vac)		daily	423.79	440.74	458.37	476.70	495.77

#### CONFIDENTIAL CLASSIFIED\*

28-A	Administrative Assistant	261	annual	72,691	75,599	78,623	81,768	85,039
			daily	278.51	289.65	301.24	313.29	325.82
29-A	Personnel Specialist	261	annual	70,918	73,755	76,705	79,774	82,964
			daily	271.72	282.59	293.89	305.65	317.87
32-A	Administrative Secretary	261	annual	65,855	68,489	71,228	74,078	77,041
			daily	252.32	262.41	272.91	283.82	295.18
34-A	Personnel Assistant	261	annual	62,681	65,189	67,796	70,508	73,328
			daily	240.16	249.77	259.76	270.15	280.95

<sup>\* =</sup> The number of work days depends on vacation accrual rate.

Adopted: 04/26/23 Effective: \_\_/\_\_/\_

<sup>\*\*</sup>Longevity - 15 years = \$2,000 Longevity includes all consecutive years of HESD service

<sup>- 20</sup> years = \$2,000 Additional

<sup>- 25</sup> years = \$2,000 Additional

<sup>\*\*</sup>If your hire date falls between July 1 and December 31, the applicable longevity stipend will begin that school year.

If your hire date falls between January 1 and June 30, the applicable longevity stipend will begin the following school year.

# 2022-2023 2023-2024 Non-Credentialed Teacher and Intern (Interim) Salary Schedule "B" (For Teachers Hired On or After November 1, 2000) 187 Work Days

STEP	CO	LUMN
	B-1	B-11
	B.A.	B.A. + 15
1	55,658	56,771
2	56,771	57,907

#### **INITIAL STEP PLACEMENT**

Teachers with one year of full-time teaching experience will be placed at Step 2 of the appropriate column.

#### STEP ADVANCEMENT

A one-step advancement on the Teacher Salary Schedule shall be granted for each shool year in the District if the teacher is in paid status for the equivalent of 75% of full-time service of an established work year.

#### ADVANCEMENT TO CREDENTIALED TEACHER SALARY SCHEDULE

Non-credentialed teachers shall be eligible for placement on the Credentialed Teacher Salary Schedule in accordance with the following schedule:

- (1) Effective the first contracted day of the school year, if the District receives verification of the teacher's preliminary credential on or before September 12 of that year; or
- (2) Effective February 1 if the District receives verification of the teacher's preliminary credential on or before February 10.

#### **STIPENDS**

OTH ENDO			
Jefferson Academy Spanish Bilingual Teacher with BCLAD certification in Spanish	\$2,000 per year	Instructional / Induction Coach	\$4,000 per year
Jefferson Academy Spanish Bilingual Teacher without BCLAD certification in Spanish	\$1,200 per year	Masters	\$1,200 per year
Special Day Class Teacher	\$2,500 per year	Doctorate	\$1,014 per year
Resource Specialist Program Teacher	\$2,000 per year	Combination Class	\$1,500 per year
Community Day School Teacher	\$3,500 per year	Split Assignt. 2 schools	\$ 825 per year

#### AVERAGE HOURLY RATE OF PAY (Article 20) = \$57.49

Adopted: 06/08/22 Effective: \_\_/\_\_/\_\_

## 2022-2023 2023-2024 NON-REPRESENTED PART-TIME EMPLOYEE WAGE SCHEDULE (Interim)

JOB TITLE	HOURLY RATE			
Accompanist (up to 80 hours/year)	\$16.00	6		
Athletic Coach (Non Certificated Walk On Coach)	\$16.00	6		
Babysitter	\$16.00	6		
Choral Leader (up to 140 hours/year)	\$16.06			
Translators: Oral Interpreters	\$16.06			
Written Translators	\$21.0	6		
Yard Supervisors:	K-6 & <u>K-8 Jefferson</u>	<u>7-8</u>		
Entry	\$16.06	\$16.70		
Step 2 <sup>1</sup>	\$16.70	\$17.37		
Step 3 <sup>1</sup>	\$17.37	\$18.06		
Step 4 <sup>1</sup>	\$18.06	\$18.79		
Step 5 <sup>1</sup>	\$18.79	\$19.54		
Super Max. <sup>2</sup>	\$19.54	\$20.32		

<sup>&</sup>lt;sup>1</sup>Annual advancement to Steps 2 through 5 requires satisfactory attendance and job performance and approval by the Superintendent or designee.

Substitutes Lowest Rate for appropriate position
--

Adopted:	06/22/22
Effective:	/ /

<sup>&</sup>lt;sup>2</sup>Advancement to the Super Maximum Step requires a minimum of 10 years of regular service in any capacity at the Hanford Elementary School District, satisfactory attendance and job performance, and approval by the Superintendent or designee.

## HANFORD ELEMENTARY SCHOOL DISTRICT 2022-2023-2024 School Nurse (Interim) Salary Schedule "C"

#### 187 Work Days

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
101,696	105,764	109,995	114,395	118,970

Adopted: 06/08/22 Effective: \_\_/\_\_/\_

Kings County Office of Education **GROW Intern Program** for Participating Districts Memorandum of Understanding 2023-2024

#### A. General

When hiring an intern, an MOU between a participating district and a CA Commission on Teacher Credentialing (CCTC) approved Program Sponsor must be in place in order to comply with CCTC requirements.

The Kings County Office of Education GROW Intern Program is a CCTC approved, two-year Education Specialist Teacher Intern Program for Mild to Moderate Support Needs and Extensive Support Needs Credentials, and Multiple Subject Credentials.

This Memorandum of Understanding (MOU) is entered between the School District (hereafter, "the Participating District") and the Kings County Office of Education (hereafter, "KCOE"). The Participating District is the employing agency of the Intern Teacher Candidate in the GROW Intern Program.

#### B. Term

The effective dates of this MOU are July 1, 2023 through June 30, 2024. Either party may terminate this agreement by submitting written notice to the other party no later than 60 days prior to the start of a school year.

#### C. Purpose

The purpose of this Memorandum of Understanding is to establish a formal working relationship between the parties of agreement and to set forth the operative conditions which will govern this partnership.

#### D. Responsibilities

#### KCOE GROW Intern Program and the Participating District agree to the following:

- 1. Pursuant to California Education Code 44321, the supervision, mentoring, and support of Intern Teachers is the responsibility of both the Commission-approved teacher preparation program and the employing agency. Per CCTC, employers are responsible for ensuring that the Intern Teacher they have hired is supported. Prior to an Intern Teacher assuming daily teaching responsibilities, the employer must identify a Site/District Mentor. The Site/District Mentor may not be the Intern Teacher's supervisor/evaluator.
- 2. The combination of employer-provided support and mentoring, and program support and supervision (provided by KCOE) to the intern must include the following:
  - a. A minimum of 144 hours of annual support/mentoring and supervision:
    - 1. Support may include, but is not limited to weekly course planning of curriculum and assessments, coaching within the classroom, problemsolving regarding student issues, and teaching as needed in order to meet the Teaching Performance Expectations (TPEs) and to teach effectively.





- 2. A minimum of five hours per week of support/mentoring and guidance must be provided to an Intern Teacher by the employing agency.
- 3. KCOE GROW Intern Program will provide opportunities to fulfill a portion of the 144 hours of general support needed each year.
- 4. KCOE GROW Intern Program will provide the Intern Teacher with procedures to document and monitor the CCTC required hours of mentoring and support from the Participating District and KCOE Intern Program.
- 5. The Intern Teacher will be responsible for documenting hours of support received.
- 3. An additional 45 hours of support/mentoring and supervision specific to meeting the needs of English Language Learners shall be provided to an intern teacher unless the intern holds a CLAD, EL Authorization, or has passed all sections of the CTEL Examination.
  - a. The employing agency must identify an employee who will be immediately available to assist the intern with planning lessons that are appropriately designed and differentiated for English Language Learners, for assessing language needs and progress, and for support of language accessible instruction through in-classroom modeling and coaching as needed.
  - b. The identified Site/District Mentor may be the same Mentor that is providing general support and supervision if the individual possesses an English Language Learner authorization and will be immediately available to assist the intern teacher in working with English Language Learners.
  - c. KCOE GROW Intern Program will provide opportunities to fulfill a portion of the 45 hours of support/mentoring and supervision specific to meeting the needs of English Language Learners.
  - d. KCOE GROW Intern Program will provide the Intern Teacher with procedures to document and monitor CCTC required hours of English Language Learner mentoring and support from the employer and KCOE Intern Program.
- 4. Jointly counsel the intern teacher and develop a plan to complete the requirements to earn a credential in the intern teacher's content or specialty area(s); both parties and the intern teacher shall concur on the plan.
- The district will evaluate the intern on an annual basis.

#### KCOE GROW Intern Program agrees to the following:

- 1. Employ an Intern Program Director(s) and other support staff to support all aspects of the Intern Program.
- 2. Provide office space, equipment, and meeting space for program activities.
- 3. Facilitate a process for equitable distribution of services to Intern Teachers and Site/District Mentors in all participating districts and schools.
- 4. Convene an Intern Teacher Program Advisory Committee, establish regular meetings, and provide data on program requirements and preliminary credentialing.
- 5. Provide Intern Program training and information for Advisory board, district superintendents or designees, site administrators, district coordinators, and human resource staff.
- 6. Establish and maintain accurate program records and reports.
- 7. Maintain CCTC approval and accreditation as an Intern Program and Credentialing Agency.
- 8. Advise Intern Teachers about their involvement in the Intern Program, provide each Intern Teacher with a program plan, which outlines the courses needed to complete the credential program, and provide formative feedback about their progress toward completion of the program.
- 9. Process appropriate documents with the CCTC for intern and preliminary credentials for eligible candidates, recognizing that employment decisions (such as continuing employment and tenure decisions) are separate from credentialing decisions.

- 10. Provide candidates coursework that includes the California Standards for the Teaching Profession (CSTP), Teaching Performance Expectations (TPE), student content standards, and program standards.
- 11. Provide 10 hours of mentoring skills and coaching training to Site/District Mentors and Field Supervisors.
- 12. Provide Intern Teachers with a minimum of 120 of Pre-Service training prior to the Intern Teacher obtaining an intern teaching credential and entering the classroom as the teacher-ofrecord with the Participating District.
- 13. Ensure that the Intern Teacher is receiving required support/mentoring and supervision as part of the 144 General Ed/45 EL hours of yearly support by reviewing and verifying the number of support/mentoring and supervision hours conducted as reported by the Intern
- 14. Identify a Field Supervisor with a clear or life teaching credential and at least three years of teaching experience to provide:
  - a. District support/mentoring and coaching to intern teacher, including coaching observations in the Intern Teacher's classroom, with additional ongoing support, mentoring and consultation outside of the Intern Teacher's classroom.
- 15. Authorizes the candidates in the Intern Program to assume the functions that are authorized by the regular standard credential. Intern Program coursework and support will meet the instructional or service needs of the participating district(s) with the primary objective being to increase the effectiveness of the intern in the classroom.

#### The Participating District agrees to the following:

- 1. Pursuant to CCTC requirements, upon request the Participating District shall provide written certification to the KCOE Intern Program that each Intern placed with the Participating District has not displaced a certificated District employee, which shall enable the KCOE Intern Program to verify to CCTC that all statutory and CCTC requirements have been met.
- 2. Intern Teachers hired within the Participating District are employed as the teacher of record in an assignment that aligns with the credential being pursued (Ed Specialist Mild to Moderate Support Needs or Ed Specialist Extensive Support Needs, or Multiple Subject) and the Intern Teacher is teaching a minimum of .5 FTE in a face-to-face instructional setting with the same group of students on a daily or weekly basis.
- 3. Ensure that intern placements occur only at sites with a qualified administrator holding, at the minimum, a preliminary administrative credential.
- 4. Superintendent or designee coordinator/administrator maintains a position on the Intern Advisory Committee for program networking, implementation, compliance, evaluation, and to disseminate information to all participants and educational partners.
- 5. Select and assign Site/District Mentor to each Intern Teacher according to Intern Program Standards, which requires each Site/District Mentors to:
  - a. Hold a valid corresponding Clear or Life credential in the content area they are supporting
  - b. Possess EL authorization if responsible for providing EL support
  - c. Have at least 3 years of successful teaching experience
- 6. Ensure that all site administrators with Site/District Mentor(s) and/or Intern Teacher(s) on staff have been informed about the KCOE GROW Intern Program processes and materials, and stay current with changing program requirements
- 7. Respond to requests for evaluation data as requested by the CCTC and the KCOE GROW Intern Program, including survey completion, demographic and/or retention data.
- 8. Intern teaching assignments must enable the Intern Teacher to attend KCOE classes on time and complete the requirements of the KCOE GROW Intern Program.
- Provide release time necessary for the Site/District Mentor to conduct observations if

- 10. Provide Intern Teacher two (2) days a year release time necessary for observation of colleagues, reflection, and professional development activities as part of the required support/mentoring.
- 11. Provide Site/District Mentor release time to attend 10 hours of mentor training as required by the GROW Intern Program (for the Site/District Mentor's first and second years) if necessary. The district will provide a substitute for the Site/District Mentor, if needed.
- 12. Allow, after parent/guardian permission is granted, KCOE Field Supervisor to observe Education Specialist Intern candidates during an IEP meeting, or failing that, to debrief with a participating district administrator who was present at a recent IEP meeting conducted by the GROW Intern Teacher.
- 13. Recognize the credits earned by the Intern Teacher in the Program to the same extent as credits earned in a college or university for the purpose of employment salary and/or other benefits.
- 14. Recognize that an intern credential ceases to be valid when KCOE GROW Intern Program terminates an intern teacher for failing to fulfill the requirements of the KCOE GROW Intern Program, including timely payment of tuition. The participating district will take appropriate action with regard to the intern teacher's position as teacher of record.
- 15. Notify the KCOE GROW Intern Program as soon as possible if an Intern Teacher placement may be terminated or modified.

#### E. Other Conditions

Any and all products developed by the Kings County GROW Intern Program are the exclusive property of the Kings County Office of Education (KCOE). School districts, their employees, staff, and subcontractors shall not have the right to disseminate, market, or otherwise use the products without the expressed written permission of KCOE.

#### F. Compliance with Applicable Laws

This Memorandum of Understanding shall comply with all federal, state and local laws, rules, regulations and ordinance that are now or may in the future become applicable.

#### G. Program Participation

	School District will employ	/ Interns from KCOE's Intern
Program for the academic school year 2023-202		, mone nom tool a mon
KINGS COUNTY SUPERINTENDENT OF SCHOOLS:	A	SCHOOL DISTRICT:
By: Signature of Authorized Official	By:	orized District Official
Signature of Authorized Official	Signature of Auth	onzed district official
Name: <u>Joy Santos</u>	Name:	2° - V
Title: Assistant Superintendent of Educational Service	es Title:	
Date: <u>July</u> <u>2023</u>	Date:	

#### **AGENDA REQUEST FORM**

TO:	Joy C. Gabler		
FROM:	David Endo		
DATE:	06/16/2	2023	
FOR:		Board Meeting Superintendent's Cabinet	
FOR:		Information Action	

Date you wish to have your item considered: 06/28/2023

#### ITEM:

Consider adoption of the 2023-2024 Hanford Elementary School District Budget.

#### **PURPOSE:**

The proposed 2023-2024 Hanford Elementary School District Budget is available for review at:

and was reviewed at the public hearing on June 14, 2023. An additional copy of the budget is available at the District Office for public review.

#### **FISCAL IMPACT:**

The fiscal impact of the budget is detailed in the attachment on the Hanford Elementary School District website located at:

 $\frac{https://resources.finalsite.net/images/v1685550058/hesdk12caus/unh5tjvh3euvoipddupd/20}{23-24HanfordESDBudget.pdf}$ 

#### **RECOMMENDATIONS:**

Adopt the 2023-2024 Hanford Elementary School District Budget.

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**PUBLIC NOTICE** 

2023-2024 Budget Hearing

Public Hearings for the 2023-24 Hanford Elementary School District Local Control

Accountability Plan and District Budget will be held by the Trustees of the Hanford Elementary

School District on June 14, 2023, at 5:30 p.m. in the District Office Board Room at 714 N. White

Street, Hanford, CA 93230.

Any taxpayer directly affected by the Hanford Elementary School District may appear before

the Trustees of the Hanford Elementary School District and speak on the proposed budget or

any item therein. The proposed budget may be inspected by the public from June 7, 2023, 7:30

a.m. to 4:30 p.m., through June 14, 2023, 7:30 a.m. to 4:30 p.m., in the District Office at 714

N. White Street, Hanford, CA 93230.

Date to Publish: May 31, 2023

Paper to Publish: Hanford Sentinel

Contact: David Endo

Posted: June 2, 2023



## Hanford Elementary School District 2023-2024 Budget

Public Hearing June 14, 2023

Adoption June 28, 2023



Hanford Elementary School District 714 N White Street Hanford, CA 93230 www.hanfordesd.org (559) 585-3600 Fax: (559) 584-7833

#### **Board of Trustees**

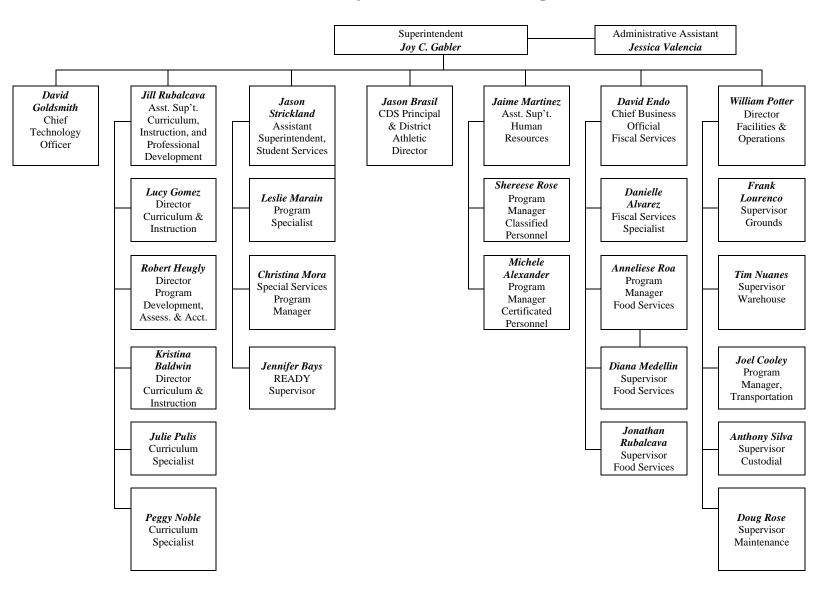
Tim Revious, President
Greg Strickland, Vice President
Lupe Hernandez, Clerk
Greg Strickland
Jeff Garner

The Board of Trustees meets the  $2^{nd}$  and  $4^{th}$  Wednesday of every month in the District board room.

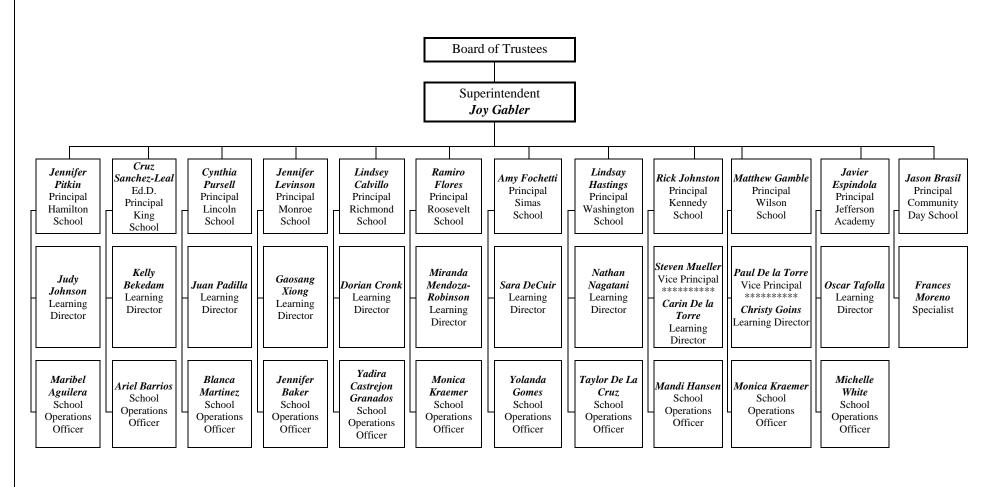
### **District Administration**

Joy Gabler, Superintendent
David Endo, Chief Business Official
Jill Rubalcava, Assistant Superintendent of Curriculum
Jason Strickland, Assistant Superintendent of Student Services
Jaime Martinez, Assistant Superintendent of Human Resources
William Potter, Director of Facilities and Operations
David Goldsmith, Chief Technology Officer

#### Hanford Elementary School District Organizational Chart 2023-2024



#### Hanford Elementary School Administration Organizational Chart 2023-2024





"Promoting Excellence"

Students will receive a broad educational program that includes English language arts, mathematics, science, history, visual and performing arts, and physical education.

All students will make progress toward proficiency on the state adopted standards, and that progress will be measured and shared with students, parents, teachers, and administrators.

The District will hire, support, and retain qualified teachers, support staff, and administrators.

Students will attend a safe, well maintained school and will have access to standards aligned materials.

Communication between schools and home will be regular and meaningful.



The Hanford Elementary School District Budget is the financial expression of all the educational programs. The budget is an estimate of proposed revenues and expenditures for a stated period of time and for specified purposes.

The development of this budget involves input from the Board and the staff through a variety of meetings and communications.

The 2023-2024 District Budget consists of eleven different funds.

#### District Funds

General Fund

Student Activity Special Reserve Fund

Cafeteria Fund

Deferred Maintenance\*

Pupil Transportation Equipment Fund\*

Special Reserve Fund for Other Post-Employment Benefits\*

Building Fund (Bond Funds – Series C)\*

Capital Facilities Fund\*

School Facility Fund\*

Special Reserve Capital Outlay Fund\*

Self-Insurance Fund\*

\*See page 31 for details



The budget is developed utilizing the best and most current information available from state, county, and local sources. It is a working document and is used to monitor budgets for accountability. The approved budget adopted by the Board reflects the proposed spending plan based on current information and assumptions as shown below. As these conditions change, budget revisions will be presented to the Board for action at minimum after the 1<sup>st</sup> and 2<sup>nd</sup> Interim Reports.

Assumptions for the 2023-2024 General Fund Budget

Description	Total
Estimated Funded Average Daily Attendance (includes resident KCOE ADA)	5,491.10
Base Grant Amount (TK-3 and includes COLA Adjustment)	\$9,919
Base Grant Amount (4-6 and includes COLA Adjustment)	\$10,069
Base Grant Amount (7-8 and includes COLA Adjustment)	\$10,367
Deficit	0.00%
COLA Adjustment	8.22%
Estimated General Fund Beginning Balance	\$42,146,338

**Employer Benefit Rates** 

Description	Total
State Teachers Retirement System	19.10%
Public Employees Retirement System	26.68%
Social Security	6.20%
Medicare	1.45%
State Unemployment Insurance	0.50%
Worker's Compensation	1.64%



The Hanford Elementary School District budget consists of several funding sources, both unrestricted and restricted funds. The main funding source to the General Fund is the State Local Control Funding Formula (LCFF) funding and local tax dollars. The General Fund is broken into several funding resources as follows:

Resource	Description
0000	General Purpose (LCFF/Taxes)
0033	Matching Grants
0097	Safety Credits
0332	LCFF, Supplemental/Concentration
1100	Lottery
1400	Education Protection Account
2600	Expanded Learning Opportunities Program
3010*	Title I
3150*	School-wide Programs
3182*	School Improvement
3213*	Elementary & Secondary School Emergency Relief III
3214*	Elementary & Secondary School Emergency Relief III
	(Learning Loss Mitigation)
3216*	Expanded Learning Opportunity Grant: ESSER II
3218*	Expanded Learning Opportunity Grant: ESSER III
3219*	Expanded Learning Opportunity Grant: ESSER III
3310*	Special Education – Federal
3311*	Special Education – Federal (Private Schools)
3327*	Special Education – Federal Mental Health
4035*	Title II Teacher Quality
4127*	Title IV
4201*	Title III, Immigrant Education Program
4203*	Title III, Limited English Proficiency
6010*	Healthy Start-ASES
6053*	CA Pre kinder planning and Implementation
6266*	Educator Effectiveness
6300*	Lottery: Restricted Instructional Materials

6500*	Special Education
6546*	Mental Health Related Services
6547*	Special Education Early Intervention Preschool Grant
6762*	Arts, Music and Instructional Material Discretionary
	Block Grant
7028*	Child Nutrition: Kitchen Infrastructure Upgrade Grant
7029*	Child Nutrition: Food Service Staff Training Grant
7032*	Child Nutrition: Kitchen Infrastructure & Training Grant
7415*	Classified Summer Assistance.
7420*	State Learning Loss Mitigation Grant
7422*	In Person Instruction Grant
7426*	Expanded Learning Opportunities Grant
7435*	Learning Recovery Emergency Block Grant
7690*	STRS On-Behalf Pension Contributions
8150*	Routine Restricted Maintenance
9010*	Other Local
9029*	Other Local (SJVAPCD grant)
9049*	HESD Educational Foundation Grants
9062*	Community Development Funds
9064*	Medi-Cal Billing Option

<sup>\*</sup>Restricted Funds may be used only for the stated purposes of the program for which they have been funded.

\$98,940,751

### GENERAL FUND REVENUES 2023-2024

 LCFF Sources
 \$77,177,530

 Federal Revenues
 \$12,854,711

 State Revenues
 \$5,489,112

 Local Revenues
 \$3,419,398

#### TOTAL GENERAL FUND REVENUES

Other State Revenues
6%

Other Local Revenues
3%

Federal Revenues
13%

LCFF Sources
78%

■LCFF Sources

Tederal Revenues

Other State Revenues

Other State Revenues

Other Local Revenues

### Major Components of General Fund Revenues

•	Local	Control	Funding	Formula Source	S
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0	State Aid	\$ 58,521,307
0	<b>Education Protection Account</b>	\$ 15,643,940
0	Property Taxes	\$ 3.312.283

#### • Federal Revenues

0	Title I	\$ 2,270,074
0	ESSER III	7,589,186
0	ESSER III LLM	\$ 1,214,300
0	ELO Grants	\$ 490,650
0	Title II	\$ 300,000
0	Title III	\$ 288,334
0	Title IV	\$ 170,787
0	Special Education	\$ 218,306

#### • Other State Revenues

0	Unrestricted Lottery	\$	918,000
0	Restricted Lottery	\$	362,000
0	Mandated Cost Reimbursements	\$	173,524
0	<b>Expanded Learning Opportunities</b>	(\$	2,959,737)
0	Healthy Start - ASES	\$	1,485,000
0	CA Pre kinder Planning	\$	282,889
0	Mental Health Related Services	\$	315,000
0	Special Education Early Intervention	\$	246,000
0	In Person Instruction Grant	\$	250,000
0	STRS on behalf Pension Contribution	\$	3,396,991

#### Local Revenue

0	Special Education	\$ 2,491,957
	I	 , - ,

# PROJECTING the General Fund Budget Unrestricted REVENUES

#### **Average Daily Attendance (ADA)**

The Local Control Funding Formula dollars the District receives each year is based on the average daily attendance at the second principal reporting period (P-2). P-2 is calculated using actual attendance through the last register month ending on or before April 15<sup>th</sup>. Revenue received is based only on the actual attendance (days pupils are present).

The programs generating ADA in the General Fund are regular elementary school, community day school, home & hospital, and special education.

Because the budget building process starts in March for the next fiscal year, the projected Local Control Funding Formula (LCFF) is based on the current year's projected P-2 ADA. Before the budget is adopted however, the actual P-2 figure will have been completed and adjustments can be made if necessary. Also, as enrollment increases many fixed costs increase as well (such as utilities and transportation) which may necessitate consideration to building ADA growth into the budget. By analyzing current enrollment data, attrition rates between grades, and the size of the incoming kindergarten class ADA can be projected.

Due to COVID, the use of a prior three-year ADA average has been implemented as an option for Local Educational Agencies (LEAs). In addition, the use of attendance rate to determine ADA in conjunction with the census data has also been implemented for the 2021-22 fiscal year which becomes a factor in the prior three-year ADA average. This budget utilizes both of these funding protections.

Average Daily Attendance (ADA) – 5 Year Recap

Fiscal Year	Actual ADA	Funded ADA
2023/2024 est.*	5222.30	5491.10
2022/2023 est.*	5223.21	5685.47
2021/2022**	5027.30	5798.91
2020/2021***	5824.65	5824.65
2019/2020	5824.65	5824.65

<sup>\* 2022-23</sup> and 2023-2024 Prior three-year average in conjunction with enrollment percentage used for funded ADA.

<sup>\*\* 2021-22</sup> Funded ADA was based on prior year guarantee with the exception of annual programs.

<sup>\*\*\*2020-21</sup> Average Daily Attendance was not collected due to the COVID-19 pandemic and school districts were funded at 2019/2020 levels.

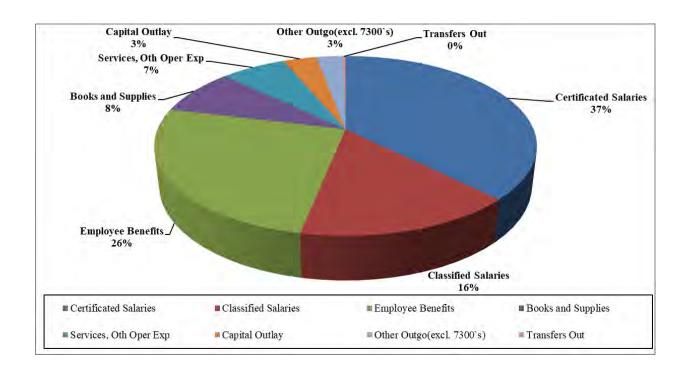
	Local Control Funding Formula (LCFF) Calculation														
	COLA	8.22%													
	Unduplicated %	79.76%												2	023-2024
	ADA	22 -23 Base	COLA		23-24 Base	23	-24 Adjusted Base	G	r Span		Supp	(	Concen		Totals
Grades TK-3	2,449.41	9,166	8.220%	\$	9,919	\$	9,919	\$	1,032	\$	1,747	\$	1,762	\$	35,419,344
Grades 4-6	1,832.11	9,304	8.220%	\$	10,069	\$	10,069			\$	1,606	\$	1,621	\$	24,359,207
Grades 7-8	1,209.58	9,580	8.220%	\$	10,367	\$	10,367			\$	1,654	\$	1,668	\$	16,558,193
Grades 9-12	-	11,102	8.220%	\$	12,015	\$	12,015	\$	312	\$	1,966	\$	1,984	\$	-
Totals	5,491.10				55,282,930			2,5	27,791	9,2	221,966	9,3	304,057	\$	76,336,744
									Targe	ted	Instructi	onal	Add-on	\$	308,432
										Tr	ansporta	tion	Add-on	\$	304,485
									7	rans	sitional K	Cinde	ergarten	\$	527,869
												LC	FF Target	\$ '	77,477,530

• Includes KCOE Special Education ADA

## GENERAL FUND EXPENDITURES

2023-2024

Certificated Salaries	\$37,121,580
Classified Salaries	\$15,574,927
Employee Benefits	\$25,406,005
Books & Supplies	\$8,264,089
Services & Other Operating Expenditures	\$6,517,954
Capital Outlay	\$3,369,677
Other Outgo, Transfers Out & Direct/Indirect Support	\$2,840,430
TOTAL GENERAL FUND EXPENDITURES	\$99,094,661



# General Fund Budget Breakdown By Function "Where funds are budgeted"

	2023-2024	
	Amount	Percent
Instructional	\$ 52,727,410	53.2%
School Administration	\$ 6,464,975	6.5%
Operations	\$ 4,733,062	4.8%
Maintenance	\$ 4,531,061	4.6%
Supervision of Instruction/Curriculum	\$ 3,642,718	3.7%
<b>Guidance and Counseling Services</b>	\$ 3,526,970	3.6%
<b>Ancillary Services</b>	\$ 3,452,072	3.5%
<b>Transfers Between Agencies</b>	\$ 2,494,509	2.5%
<b>Health Services</b>	\$ 2,100,351	2.1%
Attendance and Social Work	\$ 2,069,347	2.1%
Pupil Transportation	\$ 2,026,668	2.0%
Instructional Media and Library	\$ 1,987,673	2.0%
Psychological Services	\$ 1,502,912	1.5%
Human Resources	\$ 1,366,342	1.4%
Fiscal Services	\$ 1,200,653	1.2%
<b>Data Processing</b>	\$ 1,087,680	1.1%
Grounds	\$ 830,412	0.8%
Other General Administration	\$ 620,285	0.6%
<b>Facilities Construction</b>	\$ 530,000	0.5%
Superintendent	\$ 511,509	0.5%
Food Services	\$ 415,984	0.4%
Parent Participation	\$ 386,587	0.4%
Interfund Transfers	\$ 273,524	0.3%
Security	\$ 216,800	0.2%
Board	\$ 196,262	0.2%
<b>Debt Services</b>	\$ 137,397	0.1%
External Audit	\$ 48,800	0.0%
<b>Pupil Testing Services</b>	\$ 12,697	0.0%
Total General Fund Expenditures	\$ 99,094,661	100%

#### **Total General Fund**

	Unrestricted	Restricted	Total
BEGINNING BALANCE			
Net Beginning Balance	\$20,176,476	\$21,969,862	\$42,146,338
REVENUES			
LCFF Sources	\$77,177,530	\$0	\$77,177,530
Federal Revenues	\$0	\$12,854,711	\$12,854,711
Other State Revenues	\$1,912,024	\$3,577,088	\$5,489,112
Other Local Revenues	\$761,898	\$2,657,500	\$3,419,398
Total, Revenues	\$79,851,452	\$19,089,299	\$98,940,751
EXPENDITURES			
Certificated Salaries	\$28,658,338	\$8,463,242	\$37,121,580
Classified Salaries	\$10,311,163	\$5,263,764	\$15,574,927
Employee Benefits	\$16,606,669	\$8,799,336	\$25,406,005
Books and Supplies	\$6,367,762	\$1,896,326	\$8,264,089
Services, Oth Oper Exp	\$4,473,692	\$2,044,262	\$6,517,954
Capital Outlay	\$155,177	\$3,214,500	\$3,369,677
Other Outgo(excl. 7300`s)	\$1,003,937	\$1,627,969	\$2,631,906
Direct/Indirect Support	(\$801,925)	\$736,925	(\$65,000)
Total Expenditures	\$66,774,814	\$32,046,324	\$98,821,137
OTHER FINANCING SOURCES/USES			
Transfers			
Transfers In	\$0	\$0	\$0
Transfers Out	\$273,524	\$0	\$273,524
Other Sources/Uses			
Sources	\$0	\$0	\$0
Contributions	(\$7,110,639)	\$7,110,639	\$0
Total, Other Financing Sources/Uses	(\$7,384,163)	\$7,110,639	(\$273,524)
NET INCREASE (DECREASE) IN FUND BALANCE	\$5,692,475	(\$5,846,386)	(\$153,911)
ENDING FUND BALANCE	\$25,868,951	\$16,123,476	\$41,992,427

FUND BALANCE DESIGNATIONS AND COMMITMENTS
UNCOMMITTED RESERVE BALANCE (INCLUDES RESERVE FOR
ECONONMIC UNCERTAINTIES)
PROJECTED RESERVE RELATIVE TO EXPENDITURES AND OUTGO

\$ 16,705,087.03	\$ 16,123,476	\$ 32,828,563
\$ 9,163,864	\$ -	\$ 9,163,864
9.2%		_

	Hanford Elementary School District Adopted Budge					
CDS #:	<u>16-63917</u>	2023-24 Budget Attachment				
	Fund Bala	ances Abo	ove Minimum Res	serve Percentage		
	Reasons for Assigned and Unassign	ed Ending	g Fund Balances	Above State Minimum Reserve Percentage		
	Education Code Section 42127(a)(2	2)(B) requ	ires a statement	of reasons that substantiates the need for		
				e state minimum reserve percentage		
			ncertainties for ac			
Combine	ed Assigned and Unassigned/Unappropriated Fund	d Ralance	s			
Form	Fund		2023-24 Budget	Objects 9780/9789/9790		
01	General Fund/County School Service Fund		\$41,992,427.37	Form 01		
17	Special Reserve Fund for Other Than Capital Outlay		\$0.00	Form 17		
		Į.				
-	Total Assigned and Unassigned Ending Fund Balances		\$41,992,427.37			
	District State Minimum Reserve Percentage		3%	Form 01CS Line 10B-4		
Less	District Minimum Reserve for Economic Uncertainties		\$2,972,839.84	Form 01CS Line 10B-7		
	Balance Above State Minimum Reserve Percentage		\$39,019,587.53			
			2 1 2 7			
Substan	tiation for Fund Balances Above State Minimum	Reserve I	Percentage for Ec	conomic Uncertainties		
				Description of Fund Balances Above State		
Form	Fund		2023-24 Budget	Description of Fund Balances Above State Minimum %		
Form	Fund		2023-24 Budget	Minimum %		
<b>Form</b> 01	General Fund/County School Service Fund		2023-24 Budget \$16,123,475.91	Minimum %  Reserve for restricted funds		
	General Fund/County School Service Fund General Fund/County School Service Fund			Minimum %  Reserve for restricted funds Reserve for revolving cash		
01	General Fund/County School Service Fund General Fund/County School Service Fund General Fund/County School Service Fund		\$16,123,475.91	Minimum %  Reserve for restricted funds		
01 01	General Fund/County School Service Fund General Fund/County School Service Fund General Fund/County School Service Fund General Fund/County School Service Fund		\$16,123,475.91 \$5,100.00 \$165,719.03 \$2,335,754.00	Minimum %  Reserve for restricted funds Reserve for revolving cash Reserve for stores Committed for solar debt 2022		
01 01 01	General Fund/County School Service Fund		\$16,123,475.91 \$5,100.00 \$165,719.03 \$2,335,754.00 \$2,202,584.00	Minimum %  Reserve for restricted funds Reserve for revolving cash Reserve for stores Committed for solar debt 2022 Committed for solar loan 2023		
01 01 01 01 01	General Fund/County School Service Fund		\$16,123,475.91 \$5,100.00 \$165,719.03 \$2,335,754.00 \$2,202,584.00 \$2,412,653.00	Minimum %  Reserve for restricted funds Reserve for revolving cash Reserve for stores Committed for solar debt 2022 Committed for solar loan 2023 Committed for technology		
01 01 01 01 01 01	General Fund/County School Service Fund		\$16,123,475.91 \$5,100.00 \$165,719.03 \$2,335,754.00 \$2,202,584.00 \$2,412,653.00 \$3,000,000.00	Minimum %  Reserve for restricted funds Reserve for revolving cash Reserve for stores Committed for solar debt 2022 Committed for solar loan 2023 Committed for technology Committed for facilities construction		
01 01 01 01 01 01 01	General Fund/County School Service Fund		\$16,123,475.91 \$5,100.00 \$165,719.03 \$2,335,754.00 \$2,202,584.00 \$2,412,653.00 \$3,000,000.00 \$6,583,277.00	Minimum %  Reserve for restricted funds Reserve for revolving cash Reserve for stores Committed for solar debt 2022 Committed for solar loan 2023 Committed for technology Committed for facilites construction Committed for declining enrollment		
01 01 01 01 01 01	General Fund/County School Service Fund		\$16,123,475.91 \$5,100.00 \$165,719.03 \$2,335,754.00 \$2,202,584.00 \$2,412,653.00 \$3,000,000.00	Minimum %  Reserve for restricted funds Reserve for revolving cash Reserve for stores Committed for solar debt 2022 Committed for solar loan 2023 Committed for technology Committed for facilities construction		
01 01 01 01 01 01 01	General Fund/County School Service Fund		\$16,123,475.91 \$5,100.00 \$165,719.03 \$2,335,754.00 \$2,202,584.00 \$2,412,653.00 \$3,000,000.00 \$6,583,277.00	Minimum %  Reserve for restricted funds Reserve for revolving cash Reserve for stores Committed for solar debt 2022 Committed for solar loan 2023 Committed for technology Committed for facilites construction Committed for declining enrollment		
01 01 01 01 01 01 01	General Fund/County School Service Fund		\$16,123,475.91 \$5,100.00 \$165,719.03 \$2,335,754.00 \$2,202,584.00 \$2,412,653.00 \$3,000,000.00 \$6,583,277.00	Minimum %  Reserve for restricted funds Reserve for revolving cash Reserve for stores Committed for solar debt 2022 Committed for solar loan 2023 Committed for technology Committed for facilites construction Committed for declining enrollment		
01 01 01 01 01 01 01	General Fund/County School Service Fund Insert Lines above as needed		\$16,123,475.91 \$5,100.00 \$165,719.03 \$2,335,754.00 \$2,202,584.00 \$2,412,653.00 \$3,000,000.00 \$6,583,277.00 \$6,191,024.59	Minimum %  Reserve for restricted funds Reserve for revolving cash Reserve for stores Committed for solar debt 2022 Committed for solar loan 2023 Committed for technology Committed for facilites construction Committed for declining enrollment		
01 01 01 01 01 01 01	General Fund/County School Service Fund		\$16,123,475.91 \$5,100.00 \$165,719.03 \$2,335,754.00 \$2,202,584.00 \$2,412,653.00 \$3,000,000.00 \$6,583,277.00	Minimum %  Reserve for restricted funds Reserve for revolving cash Reserve for stores Committed for solar debt 2022 Committed for solar loan 2023 Committed for technology Committed for facilites construction Committed for declining enrollment		
01 01 01 01 01 01 01	General Fund/County School Service Fund Insert Lines above as needed		\$16,123,475.91 \$5,100.00 \$165,719.03 \$2,335,754.00 \$2,202,584.00 \$2,412,653.00 \$3,000,000.00 \$6,583,277.00 \$6,191,024.59	Minimum %  Reserve for restricted funds Reserve for revolving cash Reserve for stores Committed for solar debt 2022 Committed for solar loan 2023 Committed for technology Committed for facilites construction Committed for declining enrollment		
01 01 01 01 01 01 01	General Fund/County School Service Fund Insert Lines above as needed  Total of Substantiated Needs		\$16,123,475.91 \$5,100.00 \$165,719.03 \$2,335,754.00 \$2,202,584.00 \$2,412,653.00 \$3,000,000.00 \$6,583,277.00 \$6,191,024.59	Minimum %  Reserve for restricted funds Reserve for revolving cash Reserve for stores Committed for solar debt 2022 Committed for solar loan 2023 Committed for technology Committed for facilites construction Committed for declining enrollment Additional reserve for Economic Uncertainty		
01 01 01 01 01 01 01	General Fund/County School Service Fund Insert Lines above as needed  Total of Substantiated Needs  Remaining Fund Balance to Substantiate		\$16,123,475.91 \$5,100.00 \$165,719.03 \$2,335,754.00 \$2,202,584.00 \$2,412,653.00 \$3,000,000.00 \$6,583,277.00 \$6,191,024.59 \$39,019,587.53 \$0.00	Minimum %  Reserve for restricted funds Reserve for revolving cash Reserve for stores Committed for solar debt 2022 Committed for solar loan 2023 Committed for technology Committed for facilites construction Committed for declining enrollment Additional reserve for Economic Uncertainty  Balance should be Zero		
01 01 01 01 01 01 01	General Fund/County School Service Fund  Insert Lines above as needed  Total of Substantiated Needs  Remaining Fund Balance to Substantiate  Education Code Section 4212	7 (d)(1) re	\$16,123,475.91 \$5,100.00 \$165,719.03 \$2,335,754.00 \$2,202,584.00 \$2,412,653.00 \$3,000,000.00 \$6,583,277.00 \$6,191,024.59 \$39,019,587.53 \$0.00	Minimum %  Reserve for restricted funds Reserve for revolving cash Reserve for stores Committed for solar debt 2022 Committed for solar loan 2023 Committed for technology Committed for facilites construction Committed for declining enrollment Additional reserve for Economic Uncertainty		

<b>Teachers` Salaries</b>					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
TEACHER, MUSIC	5.00	110000	\$482,115	\$184,187	\$666,302
TEACHER, PHYSICAL EDUCATION	13.00	110000	\$1,114,254	\$447,016	\$1,561,270
TEACHER, RSP	14.00	110000	\$1,430,142	\$531,542	\$1,961,684
TEACHER, SDC	9.00	110000	\$742,975	\$304,900	\$1,047,875
TEACHER	228.00	110000	\$21,584,793	\$8,347,548	\$29,932,341
TEACHER, ART	3.00	110000	\$243,410	\$102,345	\$345,755
TEACHER, CDS	3.00	110000	\$344,706	\$125,329	\$470,035
COLUMN MOVEMENT	0.00	110000	\$155,000	\$35,170	\$190,170
	275.00		\$26,097,395	\$10,078,036	\$36,175,431
<b>Substitute Teachers</b>					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
SUBSTITUTE TEACHERS - NEGOTIATIONS	0.00	110010	\$938	\$213	\$1,151
SUBSTITUTE TEACHERS - SDC	0.00	110010	\$3,150	\$715	\$3,865
SUBSTITUTE TEACHERS - PD	0.00	110010	\$3,964	\$899	\$4,863
SUBSTITUTE TEACHERS - ELPAC	0.00	110010	\$6,662	\$1,512	\$8,174
SUBSTITUTE TEACHERS - CURRICULUM	0.00	110010	\$15,000	\$3,404	\$18,404
SUBSTITUTE TEACHERS - ATHLETICS	0.00	110010	\$4,000	\$908	\$4,908
SUBSTITUTE TEACHERS	0.00	110010	\$386,091	\$87,604	\$473,695
SUBSTITUTE TEACHERS - RSP	0.00	110010	\$3,880	\$880	\$4,760
	0.00		\$423,685	\$96,134	\$519,819
Teacher /Other Assign/Stipend					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
ELEMENTARY ATHLETIC COORDINATOR	0.00	110040	\$9,600	\$2,178	\$11,778
ENRICHMENT	0.00	110040	\$3,654	\$829	\$4,483
PARENT INVOLVEMENT	0.00	110040	\$13,251	\$3,007	\$16,258
PARENT ACADEMIES	0.00	110040	\$24,360	\$5,527	\$29,887
HOME INSTRUCTION	0.00	110040	\$20,000	\$4,538	\$24,538
YEARBOOK	0.00	110040	\$650	\$147	\$797
EARLY RETIREMENT NOTIFICATION	0.00	110040	\$5,000	\$1,135	\$6,135
SUMMER SCHOOL-TEACHER	0.00	110040	\$242,000	\$54,910	\$296,910
PROFESSIONAL DEVELOPMENT	0.00	110040	\$14,001	\$3,177	\$17,178

NEW TEACHER ORIENTATION	0.00	110040	\$10,000	\$2,269	\$12,269
SCHOOL CLIMATE	0.00	110040	\$3,220	\$731	\$3,951
SCIENCE OLYMPIAD	0.00	110040	\$1,672	\$379	\$2,051
SPECIAL EDUCATION ADDL	0.00	110040	\$4,485	\$1,018	\$5,503
CO-CURRICULAR	0.00	110040	\$33,000	\$7,488	\$40,488
TEACHER STIPENDS	0.00	110040	\$12,180	\$2,764	\$14,944
AFTER SCHOOL TUTORIAL	0.00	110040	\$136,800	\$31,040	\$167,840
TEACHER PD	0.00	110040	\$8,120	\$1,842	\$9,962
LONG TERM INDEPENDENT STUDY	0.00	110040	\$56,000	\$12,706	\$68,706
ATHLETIC COACHES	0.00	110040	\$113,400	\$25,730	\$139,130
TEACHER-SUMMER SCHOOL	0.00	110040	\$3,702	\$840	\$4,542
JR HIGH SUMMER SCHOOL-TEACHER	0.00	110040	\$33,000	\$7,488	\$40,488
LUNCH TUTORIAL	0.00	110040	\$190,800	\$43,293	\$234,093
ATHLETIC COORDINATOR	0.00	110040	\$1,200	\$272	\$1,472
TEACHER TRANSFER STIPENDS	0.00	110040	\$8,000	\$1,815	\$9,815
SUPPLEMENTAL ELD	0.00	110040	\$56,201	\$12,752	\$68,953
	0.00		\$1,004,296	\$227,875	\$1,232,171
Certificated Pupil Support Salaries					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
COUNSELOR	14.00	120000	\$1,517,739	\$564,245	\$2,081,984
PSYCHOLOGIST	8.50	120000	\$1,041,917	\$362,051	\$1,403,968
SCHOOL NURSE	6.00	120000	\$697,238	\$252,433	\$949,671
SOCIAL WORKER	3.00	120000	\$327,208	\$121,359	\$448,567
	31.50		\$3,584,102	\$1,300,088	\$4,884,189
Pupil Support- Other Assign					
Assignment Assign	FTEs	Object	Salary	Benefits	Total Cost
RN - WALK THROUGH	0.00	120040	\$1,132	\$257	\$1,389
MIGRANT SUMMER NURSING	0.00	120040	\$3,650	\$828	\$4,478
NURSING PD	0.00	120040	\$304	\$69	\$373
NURSE TRAINING LVNS	0.00	120040	\$4,000	\$908	\$4,908
SUMMER SCHOOL-RN	0.00	120040	\$14,000	\$3,177	\$17,177
JR HIGH SUMMER SCHOOL-COUNSELOR	0.00	120040	\$7,000	\$1,588	\$8,588
	0.00		\$30,086	\$6,827	\$36,913

PARENT ACADEMY

Contificated Surrounisans and Administratory	Calanias				
Certificated Supervisors' and Administrators' Assignment	Salaries FTEs	Object	Salary	Benefits	<b>Total Cost</b>
VICE PRINCIPAL	2.00	130000	\$265,876	\$91,737	\$357,613
DIRECTOR, YOUTH DEVELOPMENT	1.00	130000	\$145,160	\$48,642	\$193,802
ASST. SUPERINTENDENT, HUMAN RESOURCES	1.00	130000	\$176,022	\$55,644	\$231,667
DIRECTOR, INST/CURR SERVICES	1.00	130000	\$163,658	\$52,839	\$216,496
DIRECTOR, ASSESSMENT	1.00	130000	\$147,763	\$49,232	\$196,996
DIRECTOR, CHILD WELFARE & ATTEND	1.00	130000	\$161,658	\$52,385	\$214,043
LEARNING DIRECTOR	11.00	130000	\$1,423,634	\$495,778	\$1,919,412
ASST. SUPERINTENDENT, CURRICULUM	1.00	130000	\$180,022	\$56,552	\$236,574
PRINCIPAL	11.00	130000	\$1,602,763	\$533,909	\$2,136,673
ASST. SUPERINTENDENT, SPECIAL SERVICES	1.00	130000	\$180,022	\$56,552	\$236,574
SUPERINTENDENT	1.00	130000	\$219,403	\$65,488	\$284,891
	32.00		\$4,665,983	\$1,558,758	\$6,224,741
Cert. Superv. & Admin - Other Assign					
Assignment	FTEs	Object	Colomy	D 64	T . 1.0 .
Assignment	FILS	Object	Salary	Benefits	Total Cost
VACATION	0.00	130040	\$8,597	\$1,951	\$10,548
		•	•		
VACATION	0.00	130040	\$8,597	\$1,951	\$10,548
VACATION SUMMER SCHOOL-ADMIN	0.00	130040 130040	\$8,597 \$64,000	\$1,951 \$14,522	\$10,548 \$78,522
VACATION SUMMER SCHOOL-ADMIN	0.00 0.00 0.00	130040 130040	\$8,597 \$64,000 \$8,500	\$1,951 \$14,522 \$1,929	\$10,548 \$78,522 \$10,429
VACATION SUMMER SCHOOL-ADMIN JR HIGH SUMMER SCHOOL-ADMIN	0.00 0.00 0.00	130040 130040	\$8,597 \$64,000 \$8,500	\$1,951 \$14,522 \$1,929	\$10,548 \$78,522 \$10,429
VACATION SUMMER SCHOOL-ADMIN JR HIGH SUMMER SCHOOL-ADMIN  Other Certificated Salaries	0.00 0.00 0.00 <b>0.00</b>	130040 130040 130040	\$8,597 \$64,000 \$8,500 \$81,097	\$1,951 \$14,522 \$1,929 <b>\$18,401</b>	\$10,548 \$78,522 \$10,429 <b>\$99,498</b>
VACATION SUMMER SCHOOL-ADMIN JR HIGH SUMMER SCHOOL-ADMIN  Other Certificated Salaries Assignment	0.00 0.00 0.00 <b>0.00</b> FTEs	130040 130040 130040 130040	\$8,597 \$64,000 \$8,500 <b>\$81,097</b>	\$1,951 \$14,522 \$1,929 <b>\$18,401</b> Benefits	\$10,548 \$78,522 \$10,429 <b>\$99,498</b> Total Cost
VACATION SUMMER SCHOOL-ADMIN JR HIGH SUMMER SCHOOL-ADMIN  Other Certificated Salaries Assignment CURRICULUM SPECIALIST	0.00 0.00 0.00 0.00 FTEs 2.00	130040 130040 130040 130040 <b>Object</b> 190000	\$8,597 \$64,000 \$8,500 <b>\$81,097</b> Salary \$282,549	\$1,951 \$14,522 \$1,929 <b>\$18,401</b> <b>Benefits</b> \$95,520	\$10,548 \$78,522 \$10,429 <b>\$99,498</b> <b>Total Cost</b> \$378,070
VACATION SUMMER SCHOOL-ADMIN JR HIGH SUMMER SCHOOL-ADMIN  Other Certificated Salaries Assignment CURRICULUM SPECIALIST DIRECTOR, INDUCTION	0.00 0.00 0.00 0.00 <b>FTEs</b> 2.00 1.00	130040 130040 130040 130040 <b>Object</b> 190000	\$8,597 \$64,000 \$8,500 <b>\$81,097</b> <b>Salary</b> \$282,549 \$159,658	\$1,951 \$14,522 \$1,929 <b>\$18,401</b> <b>Benefits</b> \$95,520 \$51,931	\$10,548 \$78,522 \$10,429 <b>\$99,498</b> <b>Total Cost</b> \$378,070 \$211,589
VACATION SUMMER SCHOOL-ADMIN JR HIGH SUMMER SCHOOL-ADMIN  Other Certificated Salaries Assignment CURRICULUM SPECIALIST DIRECTOR, INDUCTION INSTRUCTIONAL COACH	0.00 0.00 0.00 0.00 FTEs 2.00 1.00 5.00	130040 130040 130040 130040 <b>Object</b> 190000 190000	\$8,597 \$64,000 \$8,500 <b>\$81,097</b> <b>Salary</b> \$282,549 \$159,658 \$566,083	\$1,951 \$14,522 \$1,929 <b>\$18,401</b> <b>Benefits</b> \$95,520 \$51,931 \$206,969	\$10,548 \$78,522 \$10,429 <b>\$99,498</b> <b>Total Cost</b> \$378,070 \$211,589 \$773,052
VACATION SUMMER SCHOOL-ADMIN JR HIGH SUMMER SCHOOL-ADMIN  Other Certificated Salaries Assignment CURRICULUM SPECIALIST DIRECTOR, INDUCTION INSTRUCTIONAL COACH	0.00 0.00 0.00 0.00 FTEs 2.00 1.00 5.00 2.00	130040 130040 130040 130040 <b>Object</b> 190000 190000	\$8,597 \$64,000 \$8,500 <b>\$81,097</b> <b>Salary</b> \$282,549 \$159,658 \$566,083 \$215,248	\$1,951 \$14,522 \$1,929 <b>\$18,401</b> <b>Benefits</b> \$95,520 \$51,931 \$206,969 \$80,250	\$10,548 \$78,522 \$10,429 <b>\$99,498</b> <b>Total Cost</b> \$378,070 \$211,589 \$773,052 \$295,498
VACATION SUMMER SCHOOL-ADMIN JR HIGH SUMMER SCHOOL-ADMIN  Other Certificated Salaries Assignment CURRICULUM SPECIALIST DIRECTOR, INDUCTION INSTRUCTIONAL COACH INDUCTION COACH	0.00 0.00 0.00 0.00 FTEs 2.00 1.00 5.00 2.00	130040 130040 130040 130040 <b>Object</b> 190000 190000	\$8,597 \$64,000 \$8,500 <b>\$81,097</b> <b>Salary</b> \$282,549 \$159,658 \$566,083 \$215,248	\$1,951 \$14,522 \$1,929 <b>\$18,401</b> <b>Benefits</b> \$95,520 \$51,931 \$206,969 \$80,250	\$10,548 \$78,522 \$10,429 <b>\$99,498</b> <b>Total Cost</b> \$378,070 \$211,589 \$773,052 \$295,498

0.00

0.00

190040

\$1,661

\$11,405

\$377

\$2,588

\$2,038

\$13,993

Instructional Aides' Salaries					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
ALTERNATIVE ED PROGRAM AIDE	2.06	210000	\$67,202	\$28,576	\$95,778
SPECIAL CIRCUMSTANCES AIDE	9.22	210000	\$344,704	\$143,341	\$488,045
MIGRANT TUTOR/BILINGUAL AIDE	0.38	210000	\$17,462	\$7,385	\$24,847
EDUCATIONAL TUTOR	12.38	210000	\$451,745	\$194,584	\$646,329
TK TUTOR	9.63	210000	\$337,315	\$230,654	\$567,969
SPECIAL EDUCATION AIDE	14.70	210000	\$576,938	\$242,140	\$819,077
	48.36		\$1,795,365	\$846,680	\$2,642,045
Instructional Aides- Substitute					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
SUBSTITUTE - SPECIAL EDUCATION	0.00	210010	\$11,000	\$4,012	\$15,012
SUBSTITUTE-NEGOTIATIONS	0.00	210010	\$2,300	\$839	\$3,139
SUBSTITUTE- SAFETY TRAINING	0.00	210010	\$216	\$79	\$295
	0.00		\$13,516	\$4,929	\$18,445
Instructional Aides- OT					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
AIDE - CPI TRAINING	0.00	210030	\$1,200	\$438	\$1,638
AIDE - SUMMER SCHOOL	0.00	210030	\$2,596	\$947	\$3,543
CLASSIFIED SUMMER ASSISTANCE	0.00	210030	\$38,090	\$13,892	\$51,982
	0.00		\$41,886	\$15,276	\$57,162
Inst Aide - Extra Hire					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
AIDE - SPECIAL EDUCATION	0.00	210040	\$5,300	\$1,933	\$7,233
CLASSIFIED CO-CURRICULAR	0.00	210040	\$8,000	\$2,918	\$10,918
SUBSTITUTE - LAS TESTING	0.00	210040	\$4,343	\$1,584	\$5,927
	0.00		\$17,643	\$6,434	\$24,077
Classified Coaches					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
CLASSIFIED CO-CURRICULAR	0.00	210060	\$2,100	\$766	\$2,866
	0.00		\$2,100	\$766	\$2,866

#### **Classified Support Salaries**

Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
SUPERVISOR, OPERATIONS	1.00	220000	\$98,619	\$51,671	\$150,290
SUPERVISOR, READY	1.00	220000	\$87,661	\$47,675	\$135,336
SUPERVISOR, WAREHOUSE	1.00	220000	\$98,619	\$51,671	\$150,290
TEACHER RESOURCE CENTER SPECIALIST	1.00	220000	\$67,971	\$37,835	\$105,805
LIBRARY/MEDIA TECHNICIAN	11.00	220000	\$493,264	\$323,399	\$816,664
IRRIGATION SPECIALIST	2.00	220000	\$123,718	\$71,212	\$194,930
LICENSED VOCATIONAL NURSE	6.00	220000	\$281,633	\$180,987	\$462,620
MECHANIC, LEAD	1.00	220000	\$87,875	\$45,094	\$132,969
LOCKSMITH	1.00	220000	\$82,626	\$43,180	\$125,806
LEAD READY PROG TUTOR	5.63	220000	\$264,614	\$108,709	\$373,322
WAREHOUSEMAN/DELIVERY	1.00	220000	\$55,921	\$33,440	\$89,361
SUPERVISOR, MAINTENANCE	1.00	220000	\$104,619	\$53,859	\$158,478
GROUNDSKEEPER II	5.00	220000	\$279,605	\$167,202	\$446,806
MECHANIC	1.00	220000	\$72,748	\$39,577	\$112,325
MAINTENANCE SPECIALIST	2.00	220000	\$172,572	\$89,029	\$261,602
MAINTENANCE II	3.00	220000	\$207,287	\$114,735	\$322,022
WAREHOUSE TECHNICIAN	1.00	220000	\$67,546	\$37,680	\$105,226
LICENSED VOCATIONAL NURSE BILINGUAL	5.50	220000	\$285,757	\$182,492	\$468,249
CUSTODIAN II	15.00	220000	\$873,009	\$514,076	\$1,389,980
READY PROGRAM TUTOR	36.56	220000	\$1,361,989	\$584,857	\$1,946,846
SUPERVISOR, GROUNDS	1.00	220000	\$104,619	\$53,859	\$158,478
PAINTER/MAINTENANCE II	1.00	220000	\$67,971	\$37,835	\$105,805
CUSTODIAN/LEAD	9.00	220000	\$567,305	\$324,310	\$891,615
DISPATCHER	1.00	220000	\$49,459	\$31,084	\$80,542
HEAD CUSTODIAN	2.00	220000	\$138,191	\$76,490	\$214,681
PROGRAM MANAGER	1.00	220000	\$117,227	\$58,458	\$175,685
	116.69		\$6,212,423	\$3,360,418	\$9,575,736
Classified Support Salaries- Bus Driver					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
BUS DRIVER	6.00	220001	\$298,292	\$179,441	\$477,733
	6.00		\$298,292	\$179,441	\$477,733

Substitute Classified Support Salaries					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
SUBSTITUTE - WAREHOUSE	0.00	220010	\$5,800	\$2,115	\$7,915
SUBSTITUTE - GROUNDS	0.00	220010	\$4,087	\$1,491	\$5,578
SUBSTITUTE - TUTORS/LEAD	0.00	220010	\$22,500	\$8,206	\$30,706
SUBSTITUTE - CUSTODIAN	0.00	220010	\$22,000	\$8,023	\$30,023
SUBSTITUTE - BUS DRIVER	0.00	220010	\$5,000	\$1,824	\$6,824
SUBSTITUTE - MAINTENANCE	0.00	220010	\$200	\$73	\$273
	0.00		\$59,587	\$21,731	\$81,318
Classified Support Salaries - Overtime					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
AFTER SCHOOL SUPPORT	0.00	220020	\$2,685	\$979	\$3,664
CUSTODIAN BANK	0.00	220020	\$17,058	\$6,221	\$23,279
ATHLETIC EVENT SETUP	0.00	220020	\$5,000	\$1,824	\$6,824
JR HIGH SUMMER SCHOOL-LVN	0.00	220020	\$4,000	\$1,459	\$5,459
CUSTODIAN - OVERTIME	0.00	220020	\$1,000	\$365	\$1,365
BUS DRIVER - SUMMER SCHOOL	0.00	220020	\$35,000	\$12,765	\$47,765
BUS DRIVER - OVERTIME	0.00	220020	\$19,000	\$6,929	\$25,929
GROUNDS - OVERTIME	0.00	220020	\$3,000	\$1,094	\$4,094
DISPATCH - OVERTIME	0.00	220020	\$2,500	\$912	\$3,412
TUTOR - PROFESSIONAL DEVELOPMENT	0.00	220020	\$5,400	\$1,969	\$7,369
LVN - WALK THROUGH	0.00	220020	\$427	\$156	\$583
SUMMER SCHOOL-LMT	0.00	220020	\$24,000	\$8,753	\$32,753
SUMMER SCHOOL-LVN	0.00	220020	\$30,000	\$10,941	\$40,941
SUMMER SCHOOL-READY	0.00	220020	\$136,000	\$49,599	\$185,599
SUMMER SCHOOL-READY SUP	0.00	220020	\$10,000	\$3,647	\$13,647
TEACHER RESOURCE CENTER-OVERTIME	0.00	220020	\$400	\$146	\$546
TUTORS - OVERTIME	0.00	220020	\$20,430	\$7,451	\$27,881
VACATION	0.00	220020	\$31,306	\$11,417	\$42,723
WAREHOUSE - OVERTIME	0.00	220020	\$1,900	\$693	\$2,593
MEDIA SERVICES - OVERTIME	0.00	220020	\$10,190	\$3,716	\$13,906
MAINTENANCE - OVERTIME	0.00	220020	\$700	\$255	\$955
MSA BANK	0.00	220020	\$11,308	\$4,124	\$15,432
MIGRANT SUMMER CUSTODIAN	0.00	220020	\$2,150	\$784	\$2,934
MECHANIC - OVERTIME	0.00	220020	\$3,000	\$1,094	\$4,094

0.00

\$376,454

\$137,293

\$513,747

General Luna					
Class. Supp. Sal- Bus Driver/FTrip					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
CLASSIFIED SUMMER ASSISTANCE	0.00	220030	\$83,676	\$30,517	\$114,192
BUS DRIVER FIELD TRIPS	0.00	220030	\$30,000	\$10,941	\$40,941
	0.00		\$113,676	\$41,458	\$155,133
Classified Supervisors' and Administrators'	Salaries				
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
DIRECTOR, FACILITIES	1.00	230000	\$157,658	\$73,203	\$230,860
CHIEF TECHNOLOGY OFFICER	1.00	230000	\$161,658	\$74,662	\$236,319
CHIEF BUSINESS OFFICIAL	1.00	230000	\$187,405	\$84,052	\$271,457
FISCAL SERVICES SPECIALIST	1.00	230000	\$146,400	\$69,097	\$215,497
BOARD MEMBER	5.00	230000	\$17,116	\$84,767	\$101,884
	9.00		\$670,237	\$385,780	\$1,056,017
Clerical & Office Salaries					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
ADMINISTRATIVE SECRETARY	1.00	240000	\$77,042	\$43,802	\$120,844
BILINGUAL CLERK TYPIST II	12.88	240000	\$627,480	\$376,783	\$1,004,263
BILINGUAL CLERK TYPIST I	0.63	240000	\$22,370	\$9,515	\$31,885
SUBSTITUTE CALLER	1.00	240000	\$40,391	\$27,777	\$68,168
ACCOUNT TECHNICIAN IV	1.00	240000	\$86,750	\$44,684	\$131,434
CHILD WELFARE & ATTENDANCE SPEC.	1.00	240000	\$65,650	\$36,989	\$102,638
COMPUTER MAINTENANCE TECH.	5.00	240000	\$374,699	\$201,883	\$576,582
ADMINISTRATIVE ASSISTANT	2.00	240000	\$171,178	\$93,839	\$265,017
WAREHOUSE TECHNICIAN	1.00	240000	\$67,546	\$37,680	\$105,226
ADMINISTRATIVE SECRETARY II	4.00	240000	\$292,209	\$158,753	\$450,962
COMMUNITY DAY SCHOOL SPEC. BIL	1.00	240000	\$75,122	\$40,443	\$115,565
ACCOUNT TECHNICIAN II	1.00	240000	\$71,777	\$39,223	\$111,001
ACCOUNT TECHNICIAN III	3.00	240000	\$232,326	\$123,867	\$356,194
PROGRAM MANAGER	3.00	240000	\$365,282	\$180,333	\$545,615
ENGINEER, SYSTEMS	1.00	240000	\$89,435	\$45,663	\$135,098
ENGINEER, NETWORK	1.00	240000	\$87,875	\$45,094	\$132,969
PERSONNEL SPECIALIST	3.00	240000	\$250,203	\$138,364	\$388,567
SCHOOL OPERATIONS OFFICER	12.00	240000	\$987,053	\$548,438	\$1,535,492
DFS WORK CONTROL TECHNICIAN	1.00	240000	\$82,338	\$43,075	\$125,413
DATA BASE SPECIALIST II	1.00	240000	\$86,750	\$44,684	\$131,434

56.50

\$4,153,478

\$2,280,888

\$6,434,366

Substitute   Clerical & Office Sal - OT	Clerical & Office Sal - Substitute					
Clerical & Office Sal OT	Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
Clerical & Office Sal OT	SUBSTITUTE - CLERICAL	0.00	240010		\$3,209	
No.		0.00		\$8,800	\$3,209	\$12,009
VACATION	Clerical & Office Sal OT					
R HIGH SUMMER SCHOOL-CLERK TYPIST	Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
SUMMER SCHOOL-CLERK TYPIST   0.00   240020   \$220,000   \$9,482   \$334,482   CLERICAL BANK HOURS   0.00   240020   \$25,641   \$9,351   \$34,992   CLERICAL OVERTIME   0.00   240020   \$80,079   \$2,946   \$11,025   \$12,117   \$1,000   \$82,155   \$29,962   \$112,117   \$1,000   \$82,155   \$29,962   \$112,117   \$1,000   \$82,000   \$82,000   \$12,117   \$1,000	VACATION	0.00	240020	\$18,935	\$6,906	\$25,841
CLERICAL BANK HOURS	JR HIGH SUMMER SCHOOL-CLERK TYPIST	0.00	240020	\$3,500	\$1,276	\$4,776
CLERICAL - OVERTIME	SUMMER SCHOOL-CLERK TYPIST	0.00	240020	\$26,000	\$9,482	\$35,482
Clerical & Office Sal - Special Duty	CLERICAL BANK HOURS	0.00	240020	\$25,641	\$9,351	\$34,992
Clerical & Office Sal - Special Duty   Assignment   FTEs   Object   Salary   Benefits   Total Cost	CLERICAL - OVERTIME	0.00	240020	\$8,079	\$2,946	\$11,025
Note   Parent   Par		0.00		\$82,155	\$29,962	\$112,117
Note   Parent   Par	Clerical & Office Sal - Special Duty					
Other Classified Salaries           Assignment         FTEs         Object         Salary         Benefits         Total Cost           NOON SUPERVISOR         27.35         290000         \$835,778         \$304,808         \$1,140,857           MIGRANT TUTOR/BILINGUAL AIDE         0.13         290000         \$53,821         \$2,462         \$8,282           STUDENT SPECIALIST         5.00         290000         \$64,145         \$26,919         \$91,064           PARENT LIAISON SPECIALIST         1.00         290000         \$60,774         \$35,210         \$95,984           STUDENT SPECIALIST, BILINGUAL         3.00         290000         \$60,774         \$335,210         \$95,984           STUDENT SPECIALIST, BILINGUAL         3.00         290000         \$618,252         \$118,734         \$336,986           STUDENT SPECIALIST, BILINGUAL         3.00         290000         \$218,252         \$118,734         \$336,986           SUBSTITUTE - YARD AIDE         FTES         Object         Salary         Benefits         Total Cost           SUBSTITUTE - YARD AIDE         9.00         290010         \$222,500         \$8,206         \$30,706           Other Classified Salaries - Overtime         FTES         Object         Salary         B	- · · · · · · · · · · · · · · · · · · ·	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
Other Classified Salaries           Assignment         FTEs         Object         Salary         Benefits         Total Cost           NOON SUPERVISOR         27.35         290000         \$835,778         \$304,808         \$1,140,587           MIGRANT TUTOR/BILINGUAL AIDE         0.13         290000         \$5,821         \$2,462         \$8,282           STUDENT SPECIALIST         5.00         290000         \$341,032         \$189,604         \$530,637           SPECIAL EDUCATION AIDE         1.64         290000         \$60,774         \$352,10         \$95,984           STUDENT SPECIALIST, BILINGUAL         3.00         290000         \$61,455         \$26,919         \$91,064           PARENT LIAISON SPECIALIST, BILINGUAL         3.00         290000         \$618,252         \$118,734         \$336,986           STUDENT SPECIALIST, BILINGUAL         3.00         290000         \$218,252         \$118,734         \$336,986           SUBSTITUTE - YARD AIDE         FTES         Object         Salary         Benefits         Total Cost           SUBSTITUTE - YARD AIDE         5.0         290010         \$22,500         \$8,206         \$30,706           Other Classified Salaries - Overtime         5.0         \$20000         \$20000 <td< td=""><td>CLASSIFIED SUMMER ASSISTANCE</td><td>0.00</td><td>240030</td><td>\$52,686</td><td>\$19,215</td><td>\$71,901</td></td<>	CLASSIFIED SUMMER ASSISTANCE	0.00	240030	\$52,686	\$19,215	\$71,901
Assignment         FTEs         Object         Salary         Benefits         Total Cost           NOON SUPERVISOR         27.35         290000         \$835,778         \$304,808         \$1,140,587           MIGRANT TUTOR/BILINGUAL AIDE         0.13         290000         \$5,821         \$2,462         \$8,282           STUDENT SPECIALIST         5.00         290000         \$341,032         \$189,604         \$530,637           SPECIAL EDUCATION AIDE         1.64         290000         \$60,774         \$35,210         \$95,984           STUDENT SPECIALIST, BILINGUAL         3.00         290000         \$61,252         \$118,734         \$336,986           STUDENT SPECIALIST, BILINGUAL         3.00         290000         \$218,252         \$118,734         \$336,986           STUDENT SPECIALIST, BILINGUAL         3.00         290000         \$218,252         \$118,734         \$336,986           STUDENT SPECIALIST, BILINGUAL         3.00         290000         \$218,252         \$118,734         \$336,986           SUBSTITUTE - YARD AIDE         5TES         Object         Salary         Benefits         Total Cost           SUBSTITUTE - YARD AIDE         5TES         Object         Salary         Benefits         Total Cost           NOON S		0.00		\$52,686	\$19,215	\$71,901
NOON SUPERVISOR         27.35         290000         \$835,778         \$304,808         \$1,140,587           MIGRANT TUTOR/BILINGUAL AIDE         0.13         290000         \$5,821         \$2,462         \$8,282           STUDENT SPECIALIST         5.00         290000         \$341,032         \$189,604         \$530,637           SPECIAL EDUCATION AIDE         1.64         290000         \$64,145         \$26,919         \$91,064           PARENT LIAISON SPECIALIST         1.00         290000         \$60,774         \$35,210         \$95,984           STUDENT SPECIALIST, BILINGUAL         3.00         290000         \$218,252         \$118,734         \$336,986           Assignment         FTEs         Object         Salary         Benefits         Total Cost           SUBSTITUTE - YARD AIDE         0.00         290010         \$22,500         \$8,206         \$30,706           Other Classified Salaries - Overtime         Salary         Benefits         Total Cost           NOON SUPERVISOR BANK         0.00         290020         \$20,264         \$7,390         \$27,654           SUMMER SCHOOL-STUDENT SPECIALIST         0.00         290020         \$4,454         \$1,624         \$6,078           TEST RESULTS         0.00         290020	Other Classified Salaries					
MIGRANT TUTOR/BILINGUAL AIDE         0.13         290000         \$5,821         \$2,462         \$8,282           STUDENT SPECIALIST         5.00         290000         \$341,032         \$189,604         \$530,637           SPECIAL EDUCATION AIDE         1.64         290000         \$64,145         \$26,919         \$91,064           PARENT LIAISON SPECIALIST         1.00         290000         \$60,774         \$35,210         \$95,984           STUDENT SPECIALIST, BILINGUAL         3.00         290000         \$218,252         \$118,734         \$336,986           STUDENT SPECIALIST, BILINGUAL         3.00         290000         \$1,525,801         \$677,738         \$32,203,539           Substitute Other Classified Salaries           FTES         Object         Salary         Benefits         Total Cost           SUBSTITUTE - YARD AIDE         0.00         290010         \$22,500         \$8,206         \$30,706           Other Classified Salaries - Overtime           Assignment         FTEs         Object         Salary         Benefits         Total Cost           NOON SUPERVISOR BANK         0.00         290020         \$20,264         \$7,390         \$27,654           SUMMER SCHOOL-STUDENT SPECIALIST         0.00	Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
STUDENT SPECIALIST         5.00         290000         \$341,032         \$189,604         \$530,637           SPECIAL EDUCATION AIDE         1.64         290000         \$64,145         \$26,919         \$91,064           PARENT LIAISON SPECIALIST         1.00         290000         \$60,774         \$35,210         \$95,984           STUDENT SPECIALIST, BILINGUAL         3.00         290000         \$218,252         \$118,734         \$336,986           Assignment         FTES         Object         Salary         Benefits         Total Cost           SUBSTITUTE - YARD AIDE         0.00         290010         \$22,500         \$8,206         \$30,706           Other Classified Salaries - Overtime         FTES         Object         Salary         Benefits         Total Cost           NOON SUPERVISOR BANK         0.00         290020         \$20,264         \$7,390         \$27,654           SUMMER SCHOOL-STUDENT SPECIALIST         0.00         290020         \$36,000         \$13,129         \$49,129           PARENT LIAISON OVERTIME         0.00         290020         \$4,454         \$1,624         \$6,078           TEST RESULTS         0.00         290020         \$40         \$146         \$546	NOON SUPERVISOR	27.35	290000	\$835,778	\$304,808	\$1,140,587
SPECIAL EDUCATION AIDE         1.64         290000         \$64,145         \$26,919         \$91,064           PARENT LIAISON SPECIALIST         1.00         290000         \$60,774         \$35,210         \$95,984           STUDENT SPECIALIST, BILINGUAL         3.00         290000         \$218,252         \$118,734         \$336,986           38.12         \$1,525,801         \$677,738         \$2,203,539           Substitute Other Classified Salaries           Assignment         FTEs         Object         Salary         Benefits         Total Cost           SUBSTITUTE - YARD AIDE         0.00         290010         \$22,500         \$8,206         \$30,706           Other Classified Salaries - Overtime         FTEs         Object         Salary         Benefits         Total Cost           NOON SUPERVISOR BANK         0.00         290020         \$20,264         \$7,390         \$27,654           SUMMER SCHOOL-STUDENT SPECIALIST         0.00         290020         \$36,000         \$13,129         \$49,129           PARENT LIAISON OVERTIME         0.00         290020         \$4,454         \$1,624         \$6,078           TEST RESULTS         0.00         290020         \$40         \$1,624         \$6,078	MIGRANT TUTOR/BILINGUAL AIDE	0.13	290000	\$5,821	\$2,462	\$8,282
PARENT LIAISON SPECIALIST         1.00         290000         \$60,774         \$35,210         \$95,984           STUDENT SPECIALIST, BILINGUAL         3.00         290000         \$218,252         \$118,734         \$336,986           38.12         \$1,525,801         \$677,738         \$2,203,539           Substitute Other Classified Salaries           Assignment         FTEs         Object         Salary         Benefits         Total Cost           SUBSTITUTE - YARD AIDE         0.00         290010         \$22,500         \$8,206         \$30,706           Other Classified Salaries - Overtime         Assignment         FTEs         Object         Salary         Benefits         Total Cost           NOON SUPERVISOR BANK         0.00         290020         \$20,264         \$7,390         \$27,654           SUMMER SCHOOL-STUDENT SPECIALIST         0.00         290020         \$4,454         \$1,624         \$6,078           TEST RESULTS         0.00         290020         \$4,454         \$1,624         \$6,078           TECH - OVERTIME         0.00         290020         \$400         \$146         \$546	STUDENT SPECIALIST	5.00	290000	\$341,032	\$189,604	\$530,637
STUDENT SPECIALIST, BILINGUAL         3.00         290000         \$218,252         \$118,734         \$336,986           38.12         \$1,525,801         \$677,738         \$2,203,539           Substitute Other Classified Salaries           Assignment         FTEs         Object         Salary         Benefits         Total Cost           SUBSTITUTE - YARD AIDE         0.00         290010         \$22,500         \$8,206         \$30,706           Other Classified Salaries - Overtime         Assignment         FTEs         Object         Salary         Benefits         Total Cost           NOON SUPERVISOR BANK         0.00         290020         \$20,264         \$7,390         \$27,654           SUMMER SCHOOL-STUDENT SPECIALIST         0.00         290020         \$36,000         \$13,129         \$49,129           PARENT LIAISON OVERTIME         0.00         290020         \$4,454         \$1,624         \$6,078           TEST RESULTS         0.00         290020         \$799         \$291         \$1,090           TECH - OVERTIME         0.00         290020         \$400         \$146         \$546	SPECIAL EDUCATION AIDE	1.64	290000	\$64,145	\$26,919	\$91,064
Substitute Other Classified Salaries	PARENT LIAISON SPECIALIST	1.00	290000	\$60,774	\$35,210	\$95,984
Substitute Other Classified Salaries	STUDENT SPECIALIST, BILINGUAL	3.00	290000	\$218,252	\$118,734	\$336,986
Assignment         FTEs         Object         Salary         Benefits         Total Cost           SUBSTITUTE - YARD AIDE         0.00         290010         \$22,500         \$8,206         \$30,706           Other Classified Salaries - Overtime         FTEs         Object         Salary         Benefits         Total Cost           NOON SUPERVISOR BANK         0.00         290020         \$20,264         \$7,390         \$27,654           SUMMER SCHOOL-STUDENT SPECIALIST         0.00         290020         \$36,000         \$13,129         \$49,129           PARENT LIAISON OVERTIME         0.00         290020         \$4,454         \$1,624         \$6,078           TEST RESULTS         0.00         290020         \$799         \$291         \$1,090           TECH - OVERTIME         0.00         290020         \$400         \$146         \$546		38.12		\$1,525,801	\$677,738	\$2,203,539
Assignment         FTEs         Object         Salary         Benefits         Total Cost           SUBSTITUTE - YARD AIDE         0.00         290010         \$22,500         \$8,206         \$30,706           Other Classified Salaries - Overtime         FTEs         Object         Salary         Benefits         Total Cost           NOON SUPERVISOR BANK         0.00         290020         \$20,264         \$7,390         \$27,654           SUMMER SCHOOL-STUDENT SPECIALIST         0.00         290020         \$36,000         \$13,129         \$49,129           PARENT LIAISON OVERTIME         0.00         290020         \$4,454         \$1,624         \$6,078           TEST RESULTS         0.00         290020         \$799         \$291         \$1,090           TECH - OVERTIME         0.00         290020         \$400         \$146         \$546	Substitute Other Classified Salaries					
0.00         \$22,500         \$8,206         \$30,706           Other Classified Salaries - Overtime           Assignment         FTEs         Object         Salary         Benefits         Total Cost           NOON SUPERVISOR BANK         0.00         290020         \$20,264         \$7,390         \$27,654           SUMMER SCHOOL-STUDENT SPECIALIST         0.00         290020         \$36,000         \$13,129         \$49,129           PARENT LIAISON OVERTIME         0.00         290020         \$4,454         \$1,624         \$6,078           TEST RESULTS         0.00         290020         \$799         \$291         \$1,090           TECH - OVERTIME         0.00         290020         \$400         \$146         \$546		FTEs	Object	Salary	Benefits	<b>Total Cost</b>
Other Classified Salaries - Overtime           Assignment         FTEs         Object         Salary         Benefits         Total Cost           NOON SUPERVISOR BANK         0.00         290020         \$20,264         \$7,390         \$27,654           SUMMER SCHOOL-STUDENT SPECIALIST         0.00         290020         \$36,000         \$13,129         \$49,129           PARENT LIAISON OVERTIME         0.00         290020         \$4,454         \$1,624         \$6,078           TEST RESULTS         0.00         290020         \$799         \$291         \$1,090           TECH - OVERTIME         0.00         290020         \$400         \$146         \$546	SUBSTITUTE - YARD AIDE	0.00	290010	\$22,500	\$8,206	\$30,706
Assignment         FTEs         Object         Salary         Benefits         Total Cost           NOON SUPERVISOR BANK         0.00         290020         \$20,264         \$7,390         \$27,654           SUMMER SCHOOL-STUDENT SPECIALIST         0.00         290020         \$36,000         \$13,129         \$49,129           PARENT LIAISON OVERTIME         0.00         290020         \$4,454         \$1,624         \$6,078           TEST RESULTS         0.00         290020         \$799         \$291         \$1,090           TECH - OVERTIME         0.00         290020         \$400         \$146         \$546		0.00		\$22,500	\$8,206	\$30,706
Assignment         FTEs         Object         Salary         Benefits         Total Cost           NOON SUPERVISOR BANK         0.00         290020         \$20,264         \$7,390         \$27,654           SUMMER SCHOOL-STUDENT SPECIALIST         0.00         290020         \$36,000         \$13,129         \$49,129           PARENT LIAISON OVERTIME         0.00         290020         \$4,454         \$1,624         \$6,078           TEST RESULTS         0.00         290020         \$799         \$291         \$1,090           TECH - OVERTIME         0.00         290020         \$400         \$146         \$546	Other Classified Salaries - Overtime					
SUMMER SCHOOL-STUDENT SPECIALIST         0.00         290020         \$36,000         \$13,129         \$49,129           PARENT LIAISON OVERTIME         0.00         290020         \$4,454         \$1,624         \$6,078           TEST RESULTS         0.00         290020         \$799         \$291         \$1,090           TECH - OVERTIME         0.00         290020         \$400         \$146         \$546		FTEs	Object	Salary	Benefits	<b>Total Cost</b>
PARENT LIAISON OVERTIME         0.00         290020         \$4,454         \$1,624         \$6,078           TEST RESULTS         0.00         290020         \$799         \$291         \$1,090           TECH - OVERTIME         0.00         290020         \$400         \$146         \$546	NOON SUPERVISOR BANK	0.00	•	•	\$7,390	\$27,654
TEST RESULTS       0.00       290020       \$799       \$291       \$1,090         TECH - OVERTIME       0.00       290020       \$400       \$146       \$546	SUMMER SCHOOL-STUDENT SPECIALIST	0.00	290020	\$36,000	\$13,129	\$49,129
TECH - OVERTIME 0.00 290020 \$400 \$146 \$546	PARENT LIAISON OVERTIME	0.00	290020	\$4,454	\$1,624	\$6,078
	TEST RESULTS	0.00		\$799	\$291	\$1,090
0.00 \$61,917 \$22,581 \$84,498	TECH - OVERTIME	0.00	290020	\$400	\$146	\$546
		0.00		\$61,917	\$22,581	\$84,498

#### Other Classified Salaries - Special Duty

Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
PARENT INVOLVEMENT	0.00	290030	\$5,036	\$1,837	\$6,873
PARENT ACADEMIES	0.00	290030	\$11,060	\$4,034	\$15,094
OTHER	0.00	290030	\$7,490	\$2,732	\$10,222
TRANSLATION	0.00	290030	\$9,445	\$3,445	\$12,890
CHILDCARE FOR DELAC/PAC	0.00	290030	\$1,327	\$484	\$1,811
CHILD CARE PARENT INVOLVEMENT	0.00	290030	\$6,392	\$2,331	\$8,723
CLASSIFIED SUMMER ASSISTANCE	0.00	290030	\$24,493	\$8,933	\$33,426
SCHOOL CLIMATE	0.00	290030	\$365	\$133	\$498
MEETING TRANSLATORS	0.00	290030	\$799	\$291	\$1,090
	0.00		\$66,407	\$24,219	\$90,626
Fund Totals	623.16		\$52,696,509	\$21,789,601	\$74,486,110
	Fund Su	b-Totals	\$52,696,509	\$21,789,601	\$74,486,110
STR	S on-beha	lf Totals	<b>\$0</b>	\$3,396,991	\$3,396,991
Estimated activities not eligible for re	etirement	benefits	\$0	(\$283,767)	(\$283,767)
	Retiree	Benefits	\$0	\$503,166	\$503,166
	R	ounding	(\$2)	\$14	\$12
	Fun	d Totals	\$52,696,507	\$25,406,005	\$78,102,512

### **Total Cafeteria Fund**

	Unrestricted	Restricted	Total
BEGINNING BALANCE			
Net Beginning Balance	\$0	\$2,596,010	\$2,596,010
REVENUES			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	\$0	\$3,404,452	\$3,404,452
Other State Revenues	\$0	\$1,303,883	\$1,303,883
Other Local Revenues	\$0	\$89,480	\$89,480
Total, Revenues	\$0	\$4,797,815	\$4,797,815
EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$0	\$1,408,199	\$1,408,199
Employee Benefits	\$0	\$645,894	\$645,894
Books and Supplies	\$0	\$2,266,990	\$2,266,990
Services, Oth Oper Exp	\$0	(\$35,520)	(\$35,520)
Capital Outlay	\$0	\$0	\$0
Other Outgo(excl. 7300`s)	\$0	\$0	\$0
Direct/Indirect Support	\$0	\$65,000	\$65,000
Total Expenditures	\$0	\$4,350,563	\$4,350,563
OTHER FINANCING SOURCES/USES			
Transfers			
Transfers In	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0
Other Sources/Uses			
Sources	\$0	\$0	\$0
Contributions	\$0	\$0	\$0
Total, Other Financing Sources/Uses	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$447,252	\$447,252
ENDING FUND BALANCE	\$0	\$3,043,262	\$3,043,262

FUND BALANCE DESIGNATIONS AND COMMITMENTS
UNCOMMITTED RESERVE BALANCE
PROJECTED RESERVE RELATIVE TO EXPENDITURES AND OUTGO

\$ -	\$ 3,043,26	3,043,262
\$ -	\$ -	\$ -
0.0%	6	

### **Cafeteria Fund**

Classified Support Salaries					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
CUSTODIAN II	2.00	220000	\$111,842	\$66,881	\$178,723
SUPERVISOR, FOOD SERVICE	2.00	220000	\$176,549	\$95,798	\$272,347
	4.00		\$288,391	\$162,678	\$451,069
<b>Substitute Classified Support Salaries</b>					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
SUBSTITUTE - CUSTODIAN	0.00	220010	\$1,000	\$365	\$1,365
	0.00		\$1,000	\$365	\$1,365
Classified Support Salaries - Overtime					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
SUMMER SCHOOL - CLERICAL	0.00	220020	\$3,000	\$1,094	\$4,094
CUSTODIAN - OVERTIME	0.00	220020	\$1,000	\$365	\$1,365
	0.00		\$4,000	\$1,459	\$5,459
Class. Supp. Sal Food Service Worker					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
SUMMER SCHOOL - SEAMLESS	0.00	220080	\$19,000	\$6,929	\$25,929
LEAD FOOD SERVICE WORKER	2.00	220080	\$92,369	\$59,779	\$152,148
FOOD SERVICE UTILITY WORKER	1.75	220080	\$75,933	\$33,117	\$109,050
FOOD SERVICE I	7.13	220080	\$268,273	\$122,247	\$390,521
СООК	3.00	220080	\$134,055	\$88,028	\$222,083
FOOD SERVICE WORKER II	2.00	220080	\$74,454	\$29,866	\$104,320
	15.88		\$664,085	\$339,966	\$1,004,050
Class. Supp. Sal Food Service Worker - Sub	stitute				
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
SUBSTITUTES - FOOD SERVICE	0.00	220082	\$10,000	\$3,647	\$13,647
	0.00		\$10,000	\$3,647	\$13,647

### **Cafeteria Fund**

Classified Supervisors' and Administrators	s' Salaries				
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
PROGRAM MANAGER	1.00	230000	\$117,227	\$58,458	\$175,685
	1.00		\$117,227	\$58,458	\$175,685
Classified Supervisors Extra Duty					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
VACATION	0.00	230020	\$6,000	\$2,188	\$8,188
	0.00		\$6,000	\$2,188	\$8,188
Clerical & Office Salaries					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
ACCOUNT CLERK I	3.44	240000	\$157,598	\$69,680	\$227,278
ACCOUNT TECHNICIAN III	1.00	240000	\$69,916	\$38,544	\$108,460
ACCOUNT CLERK II	1.75	240000	\$81,482	\$55,808	\$137,290
	6.19		\$308,996	\$164,033	\$473,029
Clerical & Office Sal - Substitute					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
SUBSTITUTE - CLERICAL	0.00	240010	\$500	\$182	\$682
	0.00		\$500	\$182	\$682
Clerical & Office Sal OT					
Assignment	FTEs	Object	Salary	Benefits	<b>Total Cost</b>
CLERICAL - OVERTIME	0.00	240020	\$8,000	\$2,918	\$10,918
	0.00		\$8,000	\$2,918	\$10,918
Fund Tota	als 27.06		\$1,408,199	\$735,893	\$2,144,092
	Fund Sul	b-Totals	\$1,408,199	\$735,893	\$2,144,092
Estimated activities not eligible	for retirement	benefits	<b>\$0</b>	(\$90,000)	(\$90,000)
-	R	ounding	\$0	\$1	\$1
	Fun	d Totals	\$1,408,199	\$645,894	\$2,054,093

### **Other HESD District Funds**

	District Funds							
Fund	Fund Description	<b>Beginning Balance</b>	Revenues	Expenditures	О	ther Sources/Uses	E	nding Fund Balance
0800	Student Activity Special Revenue Fund	\$ 32,993	\$ -	\$ -	\$	-	\$	32,993
1400	Deferred Maintenance Fund	\$ 359,922	\$ 304,000	\$ 300,000	\$	-	\$	363,922
1500	Pupil Transportation Fund	\$ 367,943	\$ 6,000	\$ -	\$	100,000	\$	473,943
2000	Special Reserve for Other Post Employment Benefits	\$ 13,162,727	\$ 200,000	\$ -	\$	173,524	\$	13,536,251
2120	Building Fund (Series C)	\$ 167,211	\$ -	\$ 167,211	\$	-	\$	-
2500	Capital Facilities Fund	\$ 1,205,034	\$ 215,000	\$ 120,000	\$	-	\$	1,300,034
3500	State Building Fund	\$ -	\$ -	\$ -	\$	-	\$	-
4000	Special Reserve (capital outlay)	\$ 4,824,316	\$ 45,000	\$ 3,000,000	\$	=	\$	1,869,316
6720	Self Insurance Fund	\$ 694,374	\$ 833,000	\$ 820,000	\$	_	\$	707,374

#### Budget, July 1 FINANCIAL REPORTS 2023-24 Budget School District Certification

317 16 63917 0000000 Form CB E8BXXNN6N2(2023-24)

Printed: 5/24/2023 10:43 AM

ANNUAL BUDGET REPO	RT:		
July 1, 2023 Budget Adop	ion		
X (LCAP) or annual up the school district put	tes: eloped using the state-adopted Criteria and Standards. It includes the expenditures necessary to imple date to the LCAP that will be effective for the budget year. The budget was filed and adopted subseque resuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.  s a combined assigned and unassigned ending fund balance above the minimum recommended reserv listrict complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a)	ent to a public he	earing by the governing board of uncertainties, at its public
Budget av ailable for	inspection at:	Public Hearing	:
Place:	Hanford Elementary School District Office	Place:	Hanford Elementary School District Boardroom
Date:	06/07/2023	Date:	06/14/2023
		Time:	05:30 PM
Adoption Date:	06/28/2023	_	
Signed:		_	
	Clerk/Secretary of the Governing Board		
	(Original signature required)		
Contact person for a	additional information on the budget reports:		
Name:	David Endo	Telephone:	559-585-3628
Title:	Chief Business Official	– E-mail:	dendo@hanfordesd.org
		-	

#### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA	A AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	x	
CRITERIA	A AND STANDARDS (continued)		Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		х
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	х	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	х	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		х
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		х
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		х
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	х	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	х	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	х	
SUPPLEM	MENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	х	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		х
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	х	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	х	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		х

UPPLEN	MENTAL INFORMATION (continued)		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiy ear) commitments or debt agreements?		х
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?	Х	
		If yes, do benefits continue beyond age 65?	Х	
		If yes, are benefits funded by pay-as-you-go?		х
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		x
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		х
		Classified? (Section S8B, Line 1)		х
		Management/supervisor/confidential? (Section S8C, Line 1)		х
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		x
		Adoption date of the LCAP or an update to the LCAP:	06/28	/2023
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		x
DDITIO	NAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		х
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 fiscal year or budget year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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?	х	
DDITION	NAL FISCAL INDICATORS (continued)		No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
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?	х	

Hanford Elementary Kings County

#### Budget, July 1 2023-24 Budget WORKERS' COMPENSATION CERTIFICATION

319 16 63917 0000000 Form CC E8BXXNN6N2(2023-24)

ANNUAL CER	TIFICATION REGARDING SELF-INSURED WORKERS' COMPENS	SATION CLAIMS		
superintendent	lucation Code Section 42141, if a school district, either individually of the school district annually shall provide information to the goverd annually shall certify to the county superintendent of schools the	rning board of the school district regarding the estimate	d accrued but unfund	ded cost of those claims. The
To the County	Superintendent of Schools:			
O	ur district is self-insured for workers' compensation claims as defin	ed in Education Code Section 42141(a):		
	Total liabilities actuarially determined:		\$	
	Less: Amount of total liabilities reserved in budget:		\$	
	Estimated accrued but unfunded liabilities:		\$	0.00
X Th	his school district is self-insured for workers' compensation claims t	hrough a JPA, and offers the following information:		
	Kings County Self-Insured Schools			
Th	his school district is not self-insured for workers' compensation clair	ns.		
Signed		Date of Mee	ting: 06/28/2023	
	Clerk/Secretary of the Governing Board			
	(Original signature required)			
For additional in	nformation on this certification, please contact:			
Name:	Cyndi Logan-Parra			
Title:	Director			
Telephone:	559-589-7059			
E-mail:	cy ndi.logan@kingscoe.org			

	2022	2-23 Estimated Actu	als	2023-24 Budget			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
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)	5,157.91	5,157.91	5,620.17	5,157.91	5,157.91	5,426.71	
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)							
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)							
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,157.91	5,157.91	5,620.17	5,157.91	5,157.91	5,426.71	
5. District Funded County Program ADA							
a. County Community Schools							
b. Special Education-Special Day Class	65.30	65.30	65.30	65.30	64.39	64.39	
c. Special Education-NPS/LCI							
d. Special Education Extended Year							
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools							
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]							
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	65.30	65.30	65.30	65.30	64.39	64.39	
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,223.21	5,223.21	5,685.47	5,223.21	5,222.30	5,491.10	
7. Adults in Correctional Facilities							
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)							

	202	2-23 Estimated Actu	als	2023-24 Budget				
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA		
B. COUNTY OFFICE OF EDUCATION								
1. County Program Alternative Education Grant ADA								
a. County Group Home and Institution Pupils								
b. Juvenile Halls, Homes, and Camps								
c. Probation Referred, On Probation or Parole,Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]								
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00		
District Funded County Program ADA								
a. County Community Schools								
b. Special Education-Special Day Class								
c. Special Education-NPS/LCI								
d. Special Education Extended Year								
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools								
f. County School Tuition Fund(Out of State Tuition) [EC 2000 and 46380]								
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00		
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00		
4. Adults in Correctional Facilities								
5. County Operations Grant ADA								
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)								

# Budget, July 1 322 63917 0000000 Average Daily Attendance Form A E8BXXNN6N2(2023-24)

	202	2-23 Estimated Actu	ials	2023-24 Budget				
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA		
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								
2. Charter School County Program Alternative Education ADA					I			
a. County Group Home and Institution Pupils								
b. Juvenile Halls, Homes, and Camps								
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]								
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	0.00		
3. Charter School Funded County Program ADA								
a. County Community Schools								
b. Special Education-Special Day Class								
c. Special Education-NPS/LCI								
d. Special Education Extended Year								
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools								
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00		
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00		
FUND 09 or 62: Charter School ADA corresponding to SACS fin	ancial data reported	in Fund 09 or Fun	d 62.					
5. Total Charter School Regular ADA								
6. Charter School County Program Alternative Education ADA								
a. County Group Home and Institution Pupils								
b. Juvenile Halls, Homes, and Camps								
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]								
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	0.00		
7. Charter School Funded County Program ADA								
a. County Community Schools								
b. Special Education-Special Day Class								
c. Special Education-NPS/LCI								
d. Special Education Extended Year								
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools								
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00		
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00		
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	0.00		

Printed: 5/24/2023 10:43 AM

Budget, July 1 General Fund Multiyear Projections Unrestricted

16 63917 0000000 Form MYP E8BXXNN6N2(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	77,177,530.00	0.53%	77,588,294.00	1.86%	79,034,624.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,912,024.00	0.00%	1,912,024.00	0.00%	1,912,024.00
4. Other Local Revenues	8600-8799	761,898.00	0.00%	761,898.00	0.00%	761,898.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(7,110,639.00)	0.00%	(7,110,639.00)	0.00%	(7,110,639.00)
6. Total (Sum lines A1 thru A5c)		72,740,813.00	0.56%	73,151,577.00	1.98%	74,597,907.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				28,658,338.00		29,434,338.00
b. Step & Column Adjustment				776,000.00		776,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,658,338.00	2.71%	29,434,338.00	2.64%	30,210,338.00
2. Classified Salaries						
a. Base Salaries				10,311,163.00		10,520,163.00
b. Step & Column Adjustment				209,000.00		209,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,311,163.00	2.03%	10,520,163.00	1.99%	10,729,163.00
3. Employee Benefits	3000-3999	16,606,669.00	2.17%	16,966,271.36	1.88%	17,285,074.84
4. Books and Supplies	4000-4999	6,367,762.19	-37.69%	3,967,762.19	0.00%	3,967,762.19
Services and Other Operating     Expenditures	5000-5999	4,473,692.07	0.00%	4,473,692.07	0.00%	4,473,692.07
6. Capital Outlay	6000-6999	155,176.67	0.00%	155,176.67	0.00%	155,176.67
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,003,937.28	0.00%	1,003,937.28	0.00%	1,003,937.28
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(801,924.67)	0.00%	(801,924.67)	0.00%	(801,924.67)
9. Other Financing Uses						
a. Transfers Out	7600-7629	273,524.00	0.00%	273,524.00	0.00%	273,524.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		67,048,337.54	-1.57%	65,992,939.90	1.98%	67,296,743.38

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		5,692,475.46		7,158,637.10		7,301,163.62
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		20,176,476.00		25,868,951.46		33,027,588.56
Ending Fund Balance (Sum lines C and D1)		25,868,951.46		33,027,588.56		40,328,752.18
Components of Ending Fund     Balance						
a. Nonspendable	9710-9719	170,819.03		170,819.03		170,819.03
b. Restricted	9740					
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	16,534,268.00		14,339,843.00		12,145,418.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
<ol> <li>Reserve for Economic Uncertainties</li> </ol>	9789	3,000,000.00		3,100,000.00		3,100,000.00
<ol><li>Unassigned/Unappropriated</li></ol>	9790	6,163,864.43		15,416,926.53		24,912,515.15
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,868,951.46		33,027,588.56		40,328,752.18
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
<ul><li>b. Reserve for Economic</li><li>Uncertainties</li></ul>	9789	3,000,000.00		3,100,000.00		3,100,000.00
c. Unassigned/Unappropriated	9790	6,163,864.43		15,416,926.53		24,912,515.15
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
Total Available Reserves (Sum lines E1a thru E2c)		9,163,864.43		18,516,926.53		28,012,515.15

#### F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

REVENUES: COLA 24-25 3.94% and 3.29% in 25-26 / District ADA projected at 5,158 in the subsequent two years and unduplicated % to remain static (funded ADA 5,298 and 5,222 respectively) EXPENDITURES: \$776k Certificated step and column realized in the unrestricted multi-year projection / \$209k Classified step realized in the unrestricted multi-year projection / STRS rate project to stay at 19.1% the next two subsequent years / PERS rate projected to increase to 27.70% and 28.30% in the next two subsequent years / (\$2,400k) LCAP materials

		Resti		E8BXXNN6N2(2023-24)			
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)	
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)							
A. REVENUES AND OTHER FINANCING SOURCES							
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00	
2. Federal Revenues	8100-8299	12,854,711.05	-66.19%	4,346,711.05	0.00%	4,346,711.05	
3. Other State Revenues	8300-8599	3,577,087.82	205.89%	10,942,087.82	0.00%	10,942,087.82	
4. Other Local Revenues	8600-8799	2,657,500.00	0.00%	2,657,500.00	0.00%	2,657,500.00	
5. Other Financing Sources							
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00	
c. Contributions	8980-8999	7,110,639.00	0.00%	7,110,639.00	0.00%	7,110,639.00	
6. Total (Sum lines A1 thru A5c)		26,199,937.87	-4.36%	25,056,937.87	0.00%	25,056,937.87	
B. EXPENDITURES AND OTHER FINANCING USES							
Certificated Salaries							
a. Base Salaries				8,463,242.00		8,199,242.00	
b. Step & Column Adjustment				0.00		0.00	
c. Cost-of-Living Adjustment				0.00		0.00	
d. Other Adjustments				(264,000.00)		0.00	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,463,242.00	-3.12%	8,199,242.00	0.00%	8,199,242.00	
2. Classified Salaries							
a. Base Salaries				5,263,764.29		5,263,764.29	
b. Step & Column Adjustment				0.00		0.00	
c. Cost-of-Living Adjustment				0.00		0.00	
d. Other Adjustments				0.00		0.00	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,263,764.29	0.00%	5,263,764.29	0.00%	5,263,764.29	
3. Employ ee Benefits	3000-3999	8,799,336.00	-0.07%	8,793,124.80	0.36%	8,824,707.38	
4. Books and Supplies	4000-4999	1,896,326.49	55.00%	2,939,326.49	-68.04%	939,326.49	
Services and Other Operating     Expenditures	5000-5999	2,044,261.50	0.00%	2,044,261.50	0.00%	2,044,261.50	
6. Capital Outlay	6000-6999	3,214,500.00	-87.11%	414,500.00	0.00%	414,500.00	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,627,969.00	0.00%	1,627,969.00	0.00%	1,627,969.00	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	736,924.67	0.00%	736,924.67	0.00%	736,924.67	
9. Other Financing Uses							
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00	
10. Other Adjustments (Explain in Section F below)				0.00		0.00	
11. Total (Sum lines B1 thru B10)		32,046,323.95	-6.33%	30,019,112.75	-6.56%	28,050,695.33	
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,846,386.08)		(4,962,174.88)		(2,993,757.46)	

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		21,969,861.99		16,123,475.91		11,161,301.03
Ending Fund Balance (Sum lines C and D1)		16,123,475.91		11,161,301.03		8,167,543.57
Components of Ending Fund     Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	16,123,475.91		11,161,301.03		8,167,543.57
c. Committed						
Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
Reserve for Economic     Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,123,475.91		11,161,301.03		8,167,543.57
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
Special Reserve Fund -     Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
Total Available Reserves (Sum lines E1a thru E2c)						

# F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

REVENUES: (\$8,508k) COVID funding in 24-25 / \$7,365k ELOP revenue following removal of carry over EXPENDITURES: \$776k Certificated step and column realized in the unrestricted multi-year projection / (\$264k) Learning loss teacher tutorial / \$209k Classified step realized in the unrestricted multi-year projection / STRS rate project to stay at 19.1% the next two subsequent years / PERS rate projected to increase to 27.70% and 28.30% in the next two subsequent years / (\$757k) COVID computers / (\$200k) KIT materials / \$2,000k textbook adoption 24-25 only / (\$250k) school bus / (\$2,000k) Jr High Schools HVAC projects / (\$400k) Wilson Central Plant replacement / (\$150k) Food service refrigerator

				E8BXXNN6N2(2023-24)			
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)	
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)							
A. REVENUES AND OTHER FINANCING SOURCES							
1. LCFF/Revenue Limit Sources	8010-8099	77,177,530.00	0.53%	77,588,294.00	1.86%	79,034,624.00	
2. Federal Revenues	8100-8299	12,854,711.05	-66.19%	4,346,711.05	0.00%	4,346,711.05	
3. Other State Revenues	8300-8599	5,489,111.82	134.17%	12,854,111.82	0.00%	12,854,111.82	
4. Other Local Revenues	8600-8799	3,419,398.00	0.00%	3,419,398.00	0.00%	3,419,398.00	
5. Other Financing Sources							
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00	
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00	
6. Total (Sum lines A1 thru A5c)		98,940,750.87	-0.74%	98,208,514.87	1.47%	99,654,844.87	
B. EXPENDITURES AND OTHER FINANCING USES							
Certificated Salaries							
a. Base Salaries				37,121,580.00		37,633,580.00	
b. Step & Column Adjustment				776,000.00		776,000.00	
c. Cost-of-Living Adjustment				0.00		0.00	
d. Other Adjustments				(264,000.00)		0.00	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,121,580.00	1.38%	37,633,580.00	2.06%	38,409,580.00	
2. Classified Salaries							
a. Base Salaries				15,574,927.29		15,783,927.29	
b. Step & Column Adjustment				209,000.00		209,000.00	
c. Cost-of-Living Adjustment				0.00		0.00	
d. Other Adjustments				0.00		0.00	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,574,927.29	1.34%	15,783,927.29	1.32%	15,992,927.29	
3. Employ ee Benefits	3000-3999	25,406,005.00	1.39%	25,759,396.16	1.36%	26,109,782.22	
4. Books and Supplies	4000-4999	8,264,088.68	-16.42%	6,907,088.68	-28.96%	4,907,088.68	
Services and Other Operating     Expenditures	5000-5999	6,517,953.57	0.00%	6,517,953.57	0.00%	6,517,953.57	
6. Capital Outlay	6000-6999	3,369,676.67	-83.09%	569,676.67	0.00%	569,676.67	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,631,906.28	0.00%	2,631,906.28	0.00%	2,631,906.28	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(65,000.00)	0.00%	(65,000.00)	0.00%	(65,000.00)	
9. Other Financing Uses							
a. Transfers Out	7600-7629	273,524.00	0.00%	273,524.00	0.00%	273,524.00	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00	
10. Other Adjustments				0.00		0.00	
11. Total (Sum lines B1 thru B10)		99,094,661.49	-3.11%	96,012,052.65	-0.69%	95,347,438.71	
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(153,910.62)		2,196,462.22		4,307,406.16	

		Unrestricte				3BXXNN6N2(2U23-24)
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		42,146,337.99		41,992,427.37		44,188,889.59
Ending Fund Balance (Sum lines C and D1)		41,992,427.37		44,188,889.59		48,496,295.75
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	170,819.03		170,819.03		170,819.03
b. Restricted	9740	16,123,475.91		11,161,301.03		8,167,543.57
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	16,534,268.00		14,339,843.00		12,145,418.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
Reserve for Economic     Uncertainties	9789	3,000,000.00		3,100,000.00		3,100,000.00
Unassigned/Unappropriated	9790	6,163,864.43		15,416,926.53		24,912,515.15
f. Total Components of Ending		0,100,001110		10,110,020.00		2 1,0 12,0 10.10
Fund Balance (Line D3f must agree with line D2)		41,992,427.37		44,188,889.59		48,496,295.75
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,000,000.00		3,100,000.00		3,100,000.00
c. Unassigned/Unappropriated	9790	6,163,864.43		15,416,926.53		24,912,515.15
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		9,163,864.43		18,516,926.53		28,012,515.15
4. Total Available Reserves - by Percent (Line E3 divided by Line		0.05%		10.000/		20.20%
F3c)		9.25%		19.29%		29.38%
F. RECOMMENDED RESERVES  1. Special Education Pass-through						
Exclusions  For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
<ol> <li>Enter the name(s) of the SELPA(s):</li> </ol>						
Kings County SELPA						
Special education pass- through funds						
(Column A: Fund 10, resources 3300-3499, 6500- 6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		5,157.91		5,157.91		5,157.91
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		99,094,661.49		96,012,052.65		95,347,438.71
b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		99,094,661.49		96,012,052.65		95,347,438.71
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,972,839.84		2,880,361.58		2,860,423.16
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,972,839.84		2,880,361.58		2,860,423.16
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			42,900,000.00	39,152,119.00	35,704,238.00	38,508,195.00	37,401,167.00	36,294,139.00	40,754,237.50	39,373,685.50
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		2,926,065.00	2,926,065.00	9,177,903.00	5,266,918.00	5,266,918.00	9,177,903.00	5,266,918.00	5,266,918.00
Property Taxes	8020- 8079		0.00	0.00	0.00	0.00	0.00	1,656,141.50	0.00	0.00
Miscellaneous Funds	8080- 8099		(300,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100- 8299		1,071,226.00	1,071,226.00	1,071,226.00	1,071,226.00	1,071,226.00	1,071,226.00	1,071,226.00	1,071,226.00
Other State Revenue	8300- 8599		457,426.00	457,426.00	457,426.00	457,426.00	457,426.00	457,426.00	457,426.00	457,426.00
Other Local Revenue	8600- 8799		284,950.00	284,950.00	284,950.00	284,950.00	284,950.00	284,950.00	284,950.00	284,950.00
Interfund Transfers In	8910- 8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			4,439,667.00	4,739,667.00	10,991,505.00	7,080,520.00	7,080,520.00	12,647,646.50	7,080,520.00	7,080,520.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		3,093,465.00	3,093,465.00	3,093,465.00	3,093,465.00	3,093,465.00	3,093,465.00	3,093,465.00	3,093,465.00
Classified Salaries	2000- 2999		1,297,911.00	1,297,911.00	1,297,911.00	1,297,911.00	1,297,911.00	1,297,911.00	1,297,911.00	1,297,911.00
Employ ee Benefits	3000- 3999		2,117,167.00	2,117,167.00	2,117,167.00	2,117,167.00	2,117,167.00	2,117,167.00	2,117,167.00	2,117,167.00
Books and Supplies	4000- 4999		688,674.00	688,674.00	688,674.00	688,674.00	688,674.00	688,674.00	688,674.00	688,674.00
Services	5000- 5999		543,163.00	543,163.00	543,163.00	543,163.00	543,163.00	543,163.00	543,163.00	543,163.00
Capital Outlay	6000- 6599		280,806.00	280,806.00	280,806.00	280,806.00	280,806.00	280,806.00	280,806.00	280,806.00
Other Outgo	7000- 7499		166,362.00	166,362.00	166,362.00	166,362.00	166,362.00	166,362.00	166,362.00	166,362.00
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	0.00	273,524.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			8,187,548.00	8,187,548.00	8,187,548.00	8,187,548.00	8,187,548.00	8,187,548.00	8,461,072.00	8,187,548.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities</u> and Deferred Inflows										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(3,747,881.00)	(3,447,881.00)	2,803,957.00	(1,107,028.00)	(1,107,028.00)	4,460,098.50	(1,380,552.00)	(1,107,028.00)
F. ENDING CASH (A + E)			39,152,119.00	35,704,238.00	38,508,195.00	37,401,167.00	36,294,139.00	40,754,237.50	39,373,685.50	38,266,657.50
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		38,266,657.50	41,070,614.50	41,619,728.00	40,512,700.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019	9,177,903.00	5,266,918.00	5,266,918.00	9,177,900.00	0.00		74,165,247.00	74,165,247.00
Property Taxes	8020- 8079	0.00	1,656,141.50	0.00	0.00			3,312,283.00	3,312,283.00
Miscellaneous Funds	8080- 8099	0.00	0.00	0.00	0.00			(300,000.00)	(300,000.00)
Federal Revenue	8100- 8299	1,071,226.00	1,071,226.00	1,071,226.00	1,071,225.05			12,854,711.05	12,854,711.05
Other State Revenue	8300- 8599	457,426.00	457,426.00	457,426.00	457,425.82			5,489,111.82	5,489,111.82
Other Local Revenue	8600- 8799	284,950.00	284,950.00	284,950.00	284,948.00			3,419,398.00	3,419,398.00
Interfund Transfers In	8910- 8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930- 8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		10,991,505.00	8,736,661.50	7,080,520.00	10,991,498.87	0.00	0.00	98,940,750.87	98,940,750.87
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	3,093,465.00	3,093,465.00	3,093,465.00	3,093,465.00	0.00		37,121,580.00	37,121,580.00
Classified Salaries	2000- 2999	1,297,911.00	1,297,911.00	1,297,911.00	1,297,906.29			15,574,927.29	15,574,927.29
Employ ee Benefits	3000- 3999	2,117,167.00	2,117,167.00	2,117,167.00	2,117,168.00			25,406,005.00	25,406,005.00
Books and Supplies	4000- 4999	688,674.00	688,674.00	688,674.00	688,674.68			8,264,088.68	8,264,088.68
Services	5000- 5999	543,163.00	543,163.00	543,163.00	543,160.57			6,517,953.57	6,517,953.57
Capital Outlay	6000- 6599	280,806.00	280,806.00	280,806.00	280,810.67			3,369,676.67	3,369,676.67
Other Outgo	7000- 7499	166,362.00	166,362.00	166,362.00	736,924.28			2,566,906.28	2,566,906.28
Interfund Transfers Out	7600- 7629	0.00	0.00	0.00	0.00			273,524.00	273,524.00
All Other Financing Uses	7630- 7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		8,187,548.00	8,187,548.00	8,187,548.00	8,758,109.49	0.00	0.00	99,094,661.49	99,094,661.49
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500- 9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		2,803,957.00	549,113.50	(1,107,028.00)	2,233,389.38	0.00	0.00	(153,910.62)	(153,910.62)
F. ENDING CASH (A + E)		41,070,614.50	41,619,728.00	40,512,700.00	42,746,089.38				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								42,746,089.38	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			42,746,089.38	39,963,767.38	37,481,445.38	37,982,163.38	38,482,881.38	38,983,599.38	41,140,458.88	41,367,652.88
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		3,728,801.00	3,728,801.00	6,711,841.00	6,711,841.00	6,711,841.00	6,711,841.00	6,711,841.00	6,711,841.00
Property Taxes	8020- 8079		0.00	0.00	0.00	0.00	0.00	1,656,141.50	0.00	0.00
Miscellaneous Funds	8080- 8099		(300,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100- 8299		362,226.00	362,226.00	362,226.00	362,226.00	362,226.00	362,226.00	362,226.00	362,226.00
Other State Revenue	8300- 8599		1,071,176.00	1,071,176.00	1,071,176.00	1,071,176.00	1,071,176.00	1,071,176.00	1,071,176.00	1,071,176.00
Other Local Revenue	8600- 8799		284,950.00	284,950.00	284,950.00	284,950.00	284,950.00	284,950.00	284,950.00	284,950.00
Interfund Transfers In	8910- 8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			5,147,153.00	5,447,153.00	8,430,193.00	8,430,193.00	8,430,193.00	10,086,334.50	8,430,193.00	8,430,193.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		3,136,132.00	3,136,132.00	3,136,132.00	3,136,132.00	3,136,132.00	3,136,132.00	3,136,132.00	3,136,132.00
Classified Salaries	2000- 2999		1,315,327.00	1,315,327.00	1,315,327.00	1,315,327.00	1,315,327.00	1,315,327.00	1,315,327.00	1,315,327.00
Employ ee Benefits	3000- 3999		2,146,616.00	2,146,616.00	2,146,616.00	2,146,616.00	2,146,616.00	2,146,616.00	2,146,616.00	2,146,616.00
Books and Supplies	4000- 4999		575,591.00	575,591.00	575,591.00	575,591.00	575,591.00	575,591.00	575,591.00	575,591.00
Services	5000- 5999		543,163.00	543,163.00	543,163.00	543,163.00	543,163.00	543,163.00	543,163.00	543,163.00
Capital Outlay	6000- 6599		47,473.00	47,473.00	47,473.00	47,473.00	47,473.00	47,473.00	47,473.00	47,473.00
Other Outgo	7000- 7499		165,173.00	165,173.00	165,173.00	165,173.00	165,173.00	165,173.00	165,173.00	165,173.00
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	0.00	273,524.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			7,929,475.00	7,929,475.00	7,929,475.00	7,929,475.00	7,929,475.00	7,929,475.00	8,202,999.00	7,929,475.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(2,782,322.00)	(2,482,322.00)	500,718.00	500,718.00	500,718.00	2,156,859.50	227,194.00	500,718.00
F. ENDING CASH (A + E)			39,963,767.38	37,481,445.38	37,982,163.38	38,482,881.38	38,983,599.38	41,140,458.88	41,367,652.88	41,868,370.88
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		41,868,370.88	42,369,088.88	44,525,948.38	45,026,666.38				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019	6,711,841.00	6,711,841.00	6,711,841.00	6,711,840.00			74,576,011.00	74,576,011.00
Property Taxes	8020- 8079	0.00	1,656,141.50	0.00	0.00			3,312,283.00	3,312,283.00
Miscellaneous Funds	8080- 8099	0.00	0.00	0.00	0.00			(300,000.00)	(300,000.00)
Federal Revenue	8100- 8299	362,226.00	362,226.00	362,226.00	362,225.00			4,346,711.00	4,346,711.00
Other State Revenue	8300- 8599	1,071,176.00	1,071,176.00	1,071,176.00	1,071,176.00			12,854,112.00	12,854,112.00
Other Local Revenue	8600- 8799	284,950.00	284,950.00	284,950.00	284,948.00			3,419,398.00	3,419,398.00
Interfund Transfers In	8910- 8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		8,430,193.00	10,086,334.50	8,430,193.00	8,430,189.00	0.00	0.00	98,208,515.00	98,208,515.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	3,136,132.00	3,136,132.00	3,136,132.00	3,136,128.00			37,633,580.00	37,633,580.00
Classified Salaries	2000- 2999	1,315,327.00	1,315,327.00	1,315,327.00	1,315,330.00			15,783,927.00	15,783,927.00
Employ ee Benefits	3000- 3999	2,146,616.00	2,146,616.00	2,146,616.00	2,146,620.00			25,759,396.00	25,759,396.00
Books and Supplies	4000- 4999	575,591.00	575,591.00	575,591.00	575,588.00			6,907,089.00	6,907,089.00
Services	5000- 5999	543,163.00	543,163.00	543,163.00	543,161.00			6,517,954.00	6,517,954.00
Capital Outlay	6000- 6599	47,473.00	47,473.00	47,473.00	47,474.00			569,677.00	569,677.00
Other Outgo	7000- 7499	165,173.00	165,173.00	165,173.00	750,003.00			2,566,906.00	2,566,906.00
Interfund Transfers Out	7600- 7629	0.00	0.00	0.00	0.00			273,524.00	273,524.00
All Other Financing Uses	7630- 7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		7,929,475.00	7,929,475.00	7,929,475.00	8,514,304.00	0.00	0.00	96,012,053.00	96,012,053.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500- 9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		500,718.00	2,156,859.50	500,718.00	(84,115.00)	0.00	0.00	2,196,462.00	2,196,462.00
F. ENDING CASH (A + E)		42,369,088.88	44,525,948.38	45,026,666.38	44,942,551.38				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								44,942,551.38	

### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments). Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

## 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	5,157.91	
District's ADA Standard Percentage Level:	1.0%	

# 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	5,741	5,742		
Charter School				
Total AD	5,741	5,742	N/A	Met
Second Prior Year (2021-22)				
District Regular	5,742	5,733		
Charter School				
Total AD	5,742	5,733	0.2%	Met
First Prior Year (2022-23)				
District Regular	5,597	5,620		
Charter School		0		
Total AD	5,597	5,620	N/A	Met
Budget Year (2023-24)				
District Regular	5,427			
Charter School	0			
Total AD	5,427			

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Hanford Elementary Kings County

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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1B. Comparison	of District ADA to the Standard	
DATA ENTRY: En	ter an explanation if the standard is not met.	
1a.	STANDARD MET - Funded ADA has not been overes	timated by more than the standard percentage level for the first prior year.
	Explanation: (required if NOT met)	
1b.	STANDARD MET - Funded ADA has not been overes	timated by more than the standard percentage level for two or more of the previous three years.
	Explanation:	
	(required if NOT met)	

Hanford Elementary **Kings County** 

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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#### 2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage lev els:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
		-
s A4 and C4):	5,157.9	
entage Level:	1.0%	

District ADA (Form A, Estimated P-2 ADA column, lines

District's Enrollment Standard Percer

## 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

## Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	5,928	5,690		
Charter School				
Total Enrollment	5,928	5,690	4.0%	Not Met
Second Prior Year (2021-22)				
District Regular	5,928	5,546		
Charter School				
Total Enrollment	5,928	5,546	6.4%	Not Met
First Prior Year (2022-23)				
District Regular	5,546	5,525		
Charter School				
Total Enrollment	5,546	5,525	0.4%	Met
Budget Year (2023-24)				
District Regular	5,521			
Charter School				
Total Enrollment	5,521			

# 2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter	an explanation if	the standard is not met.
DIVIDA ENTITAL : Elitor	an explanation ii	the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:	
(required if NOT met)	

STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and as

Explanation:	Enrollment is traditionally based on prior year levels consistent with ADA protection. The District unexpectedly had a redu
sumptions used in projecting enrollme	nt, and what changes will be made to improve the accuracy of projections in this area.
TI WET - Elliolillielli was estilliated ab	ove the standard for two of more of the previous tillee years. Frovide reasons for the overestimate, a description of the

Enrollment is traditionally based on prior year levels consistent with ADA protection. The District unexpectedly had a reduction in students in the second prior year which the pandemic exacerbated the following year. (required if NOT met)

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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## 3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated. 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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	5,742	5,690	
Charter School		0	
Total ADA/Enrollment	5,742	5,690	100.9%
Second Prior Year (2021-22)			
District Regular	4,967	5,546	
Charter School	0		
Total ADA/Enrollment	4,967	5,546	89.6%
First Prior Year (2022-23)			
District Regular	5,158	5,525	
Charter School			
Total ADA/Enrollment	5,158	5,525	93.4%
		Historical Average Ratio:	94.6%
		'	

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.1%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent 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 or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	5,158	5,521		
Charter School	0			
Total ADA/Enrollment	5,158	5,521	93.4%	Met
1st Subsequent Year (2024-25)				
District Regular	5,158	5,521		
Charter School				
Total ADA/Enrollment	5,158	5,521	93.4%	Met
2nd Subsequent Year (2025-26)				
District Regular	5,158	5,521		
Charter School				
Total ADA/Enrollment	5,158	5,521	93.4%	Met

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

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

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

Explanation:	
(required if NOT met)	

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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2nd Subsequent Year

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## 4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)\* and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

Budget Year

1st Subsequent Year

## 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

## 4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Prior Year

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

# Projected LCFF Revenue

		•		
Step 1 - Change in Population	(2022-23)	(2023-24)	(2024-25)	(2025-26)
a. ADA (Funded) (Form A, lines A6 and C4)	5,685.47	5,491.10	5,297.63	5,222.30
b. Prior Year ADA (Funded)		5,685.47	5,491.10	5,297.63
c. Difference (Step 1a minus Step 1b)		(194.37)	(193.47)	(75.33)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.42%)	(3.52%)	(1.42%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		74,039,287.00	77,477,530.00	77,888,294.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion	on)	6,086,029.39	3,052,614.68	2,562,524.87
c. Percent Change Due to Funding Level (Step 2b2	divided by Step 2a)	8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		4.80%	.42%	1.87%
LCFF Reven	ue Standard (Step 3, plus/minus 1%):	3.80% to 5.80%	-0.58% to 1.42%	0.87% to 2.87%

### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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4A2.	Alternate	I CFF	Revenue	Standard	- Basic	hiA

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

# Basic Aid District Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,178,281.00	3,312,283.00	3,312,283.00	3,312,283.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

## 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

## Necessary Small School District Projected LCFF Revenue

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A
•			•

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	74,038,681.00	77,477,530.00	77,888,294.00	79,334,624.00
District's Project	cted Change in LCFF Revenue:	4.64%	.53%	1.86%
	LCFF Revenue Standard	3.80% to 5.80%	-0.58% to 1.42%	0.87% to 2.87%
	Status:	Met	Met	Met

# 4C. Comparison of District LCFF Revenue to the Standard

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

a.	STANDARD MET	<ul> <li>Projected change in LCFF</li> </ul>	revenue has met the standard	I for the budget and two	subsequent fiscal vears

Explanation:	
(required if NOT met)	

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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87.1% to 93.1%

## 5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
Third Prior Year (2020-21)	48,093,825.48	52,581,706.71	91.5%	
Second Prior Year (2021-22)	51,121,031.20	56,200,662.92	91.0%	
First Prior Year (2022-23)	55,684,266.00	63,401,651.40	87.8%	
•		Historical Average Ratio:	90.1%	
		'		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
District's Reserve Standard Pero	centage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Sal	aries and Benefits Standard			
(historical average r	atio, plus/minus the greater			

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

of 3% or the district's reserve standard percentage):

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Budget - Unrestricted

87.1% to 93.1%

87.1% to 93.1%

(Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	55,576,170.00	66,774,813.54	83.2%	Not Met
1st Subsequent Year (2024-25)	56,920,772.36	65,719,415.90	86.6%	Not Met
2nd Subsequent Year (2025-26)	58,224,575.84	67,023,219.38	86.9%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation: (required if NOT met)

The budgeting of one time purchases related to COVID funding and the budgeted textbook adoption lowers the relative percentage of salaries in the budget year and subsequent year.

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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#### 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

#### 6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	4.80%	.42%	1.87%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-5.20% to 14.80%	-9.58% to 10.42%	-8.13% to 11.87%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-0.20% to 9.80%	-4.58% to 5.42%	-3.13% to 6.87%

## 6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

		Percent Change	Change Is Outside
Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	12,657,491.54		
Budget Year (2023-24)	12,854,711.05	1.56%	No
1st Subsequent Year (2024-25)	4,346,711.05	(66.19%)	Yes
2nd Subsequent Year (2025-26)	4,346,711.05	0.00%	No
			,
Explanation: \$7.4 million of ESSER/ELC	O funds expire in the 2024/25.		

(required if Yes)

First Prior Year (2022-23) Budget Year (2023-24)

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

25,663,287.66		
5,489,111.82	(78.61%)	Yes
12,854,111.82	134.17%	Yes
12,854,111.82	0.00%	No

Explanation: (required if Yes)

ONE TIME 2022-23 GRANTS: (\$1,654k) one-time Art, Music, Instructional Material, Discretionary block grant / (\$738k) one-time Kitchen Infrastructure Grant / (\$501k) In person grant / (\$6,502k) Emergency block grant / (\$11.4 million) of Expanded Learning Opportunities Program funds expire in 2023-24.

## Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2022-23)
Budget Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

5,280,782	2.06	
3,419,398	3.00 (35.25%	(6) Yes
3,419,398	3.00 0.00%	No
3,419,398	3.00 0.00%	No

Explanation: (required if Yes) Over \$2.1 million in one-time electric bus grants are removed from the 2023-24 budget.

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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## Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2022-23) 5,019,435.69 Budget Year (2023-24) 8,264,088.68 1st Subsequent Year (2024-25) 6,907,088.68 2nd Subsequent Year (2025-26) 4,907,088.68

64.64% Yes (16.42%) Yes (28.96%) Yes

Explanation: (required if Yes) Inclusion of a \$4 million technology purchases and \$137k Kitchen Infrastructure supplies included in the 2023-24 budget and removed from subsequent budgets

#### Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2022-23) 7,107,622.65 Budget Year (2023-24) 6,517,953.57 (8.30%) Yes 1st Subsequent Year (2024-25) 6,517,953.57 0.00% No 2nd Subsequent Year (2025-26) 6,517,953.57 0.00% No

Explanation:

Reduction of \$388k in software licenses in the 2023-24 budget.

(required if Yes)

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Percent Change

Object Range / Fiscal Year	Amount	Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2022-23)	43,601,561.26		
Budget Year (2023-24)	21,763,220.87	(50.09%)	Not Met
1st Subsequent Year (2024-25)	20,620,220.87	(5.25%)	Met
2nd Subsequent Year (2025-26)	20,620,220.87	0.00%	Met

# Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2022-23) 12,127,058.34 Budget Year (2023-24) 14,782,042.25 21.89% 1st Subsequent Year (2024-25) 13,425,042.25 (9.18%) 2nd Subsequent Year (2025-26) 11,425,042.25 (14.90%)

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the 1a 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: \$7.4 million of ESSER/ELO funds expire in the 2024/25. Federal Revenue (linked from 6B if NOT met) Explanation: ONE TIME 2022-23 GRANTS: (\$1,654k) one-time Art, Music, Instructional Material, Discretionary block grant / (\$738k) onetime Kitchen Infrastructure Grant / (\$501k) In person grant / (\$6,502k) Emergency block grant / (\$11.4 million) of Expanded Other State Revenue

(linked from 6B

Learning Opportunities Program funds expire in 2023-24.

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

if NOT met)

Over \$2.1 million in one-time electric bus grants are removed from the 2023-24 budget.

Not Met

Met

Not Met

1b.

(linked from 6B if NOT met)

## 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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Explanation:	Inclusion of a \$4 million technology purchases and \$137k Kitchen Infrastructure supplies included in the 2023-24 budget and
Books and Supplies	removed from subsequent budgets.
(linked from 6B	
if NOT met)	
Explanation:	Reduction of \$388k in software licenses in the 2023-24 budget.
Services and Other Exps	

STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Hanford Elementary Kings County

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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## 7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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 exlude 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: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable. 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)  $(Fund\ 10,\ resources\ 3300\text{-}3499,\ 6500\text{-}6540\ and\ 6546,\ objects\ 7211\text{-}7213\ and\ 7221\text{-}7223)$ 0.00 2. Ongoing and Major Maintenance/Restricted Maintenance Account a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690) 86 403 534 49 b. Plus: Pass-through Revenues and Apportionments 3% Required Budgeted Contribution<sup>1</sup> (Line 1b, if line 1a is No) 0.00 Minimum Contribution to the Ongoing and Major (Line 2c times 3%) Maintenance Account Status c. Net Budgeted Expenditures and Other Financing Met 86.403.534.49 2.592.106.03 3.000.000.00 <sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999 If standard 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)

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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## 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 two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

a. Stabilization Arrangements
(Funds 01 and 17, Object 9750)
b. Reserve for Economic Uncertainties
(Funds 01 and 17, Object 9789)

District's Available Reserve Amounts (resources 0000-1999)

c. Unassigned/Unappropriated

(Funds 01 and 17, Object 9790)

d. Negative General Fund Ending Balances in Restricted

Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)

e. Av ailable Reserves (Lines 1a through 1d)

## 2. Expenditures and Other Financing Uses

a. District's Total Expenditures and Other Financing Uses

(Fund 01, objects 1000-7999)

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

c. Total Expenditures and Other Financing Uses

(Line 2a plus Line 2b)

B. District's Available Reserve Percentage

(Line 1e divided by Line 2c)

Third Prior Year	Second Prior Year	First Prior Year	
(2020-21)	(2021-22)	(2022-23)	
0.00	0.00	0.00	
7,796,000.00	0.00	3,100,000.00	
8,615,929.89	6,598,856.80	3,371,388.97	
0.00	0.00	0.00	
16,411,929.89	6,598,856.80	6,471,388.97	
77,926,727.68	90,817,353.88	101,872,160.84	
		0.00	
77,926,727.68	90,817,353.88	101,872,160.84	
21.1%	7.3%	6.4%	

District's Deficit Spending Standard Percentage Levels			
(Line 3 times 1/3):	7.0%	2.4%	2.1%

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

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

## 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000- 7999)	Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	3,901,614.63	54,292,441.71	N/A	Met
Second Prior Year (2021-22)	1,522,119.67	60,589,003.06	N/A	Met
First Prior Year (2022-23)	2,023,704.87	67,675,175.40	N/A	Met
Budget Year (2023-24) (Information only)	5,692,475.46	67,048,337.54		•

## 8C. Comparison of District Deficit Spending to the Standard

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

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1a. STANDARD ME1 - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.					
Explanation:					
(required if NOT met)					

Hanford Elementary Kings County

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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9.	CRITERION:	Fund	Balance
----	------------	------	---------

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level 1	District ADA	
1.7%	0 to	o 300
1.3%	301 to	0 1,000
1.0%	1,001 to	30,000
0.7%	30,001 to	400,000
0.3%	400,001 a	nd over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4): 5,223

District's Fund Balance Standard Percentage Level: 1.0%

## 9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Unrestricted General Fund Beginning Balance <sup>2</sup> Beginning Fund Balance (Form 01, Line F1e, Unrestricted Column) Variance Level

		,		
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	11,646,375.69	12,729,036.83	N/A	Met
Second Prior Year (2021-22)	14,951,486.34	16,630,651.46	N/A	Met
First Prior Year (2022-23)	16,845,211.86	18,152,771.13	N/A	Met
Budget Year (2023-24) (Information only)	20,176,476.00			

<sup>&</sup>lt;sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

## 9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:	
(required if NOT met)	

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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## 10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget 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: Budget Year data are extracted. If Form MYP 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	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	

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

1st Subsequent Year

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	5,158	5,158	5,158
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

Budget Year

# 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 MYP 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; Budget Year data are extracted.

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

Yes

2nd Subsequent Year

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

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

Kings County SELPA

 (2023-24)
 (2024-25)
 (2025-26)

 b. Special Education Pass-through Funds
 0.00
 0.00

 (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)
 0.00
 0.00

# 10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1.	Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)	99,094,661.49	96,012,052.65	95,347,438.71
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)	99,094,661.49	96,012,052.65	95,347,438.71
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent			
	(Line B3 times Line B4)	2,972,839.84	2,880,361.58	2,860,423.16
6.	Reserve Standard - by Amount			

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<sup>&</sup>lt;sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

## 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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(Greater of Line B5 or Line B6) 2,972,839.84 2,880,361.58	2.860.423.16
7. District's Reserve Standard	
(\$80,000 for districts with 0 to 1,000 ADA, else 0) 0.00	0.00

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024- 25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	3,000,000.00	3,100,000.00	3,100,000.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	6,163,864.43	15,416,926.53	24,912,515.15
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	9,163,864.43	18,516,926.53	28,012,515.15
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	9.25%	19.29%	29.38%
	District's Reserve Standard			
	(Section 10B, Line 7):	2,972,839.84	2,880,361.58	2,860,423.16
	Status:	Met	Met	Met

	_					
10D.	Comparison	of District	Reserve	Amount to	the Standar	d

la.	STANDARD MET -	<ul> <li>Projected av ailable</li> </ul>	reserves have met	the standard for the	e budget and two s	ubsequent fiscal years.

Explanation:	
(required if NOT met)	

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# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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SUPPLEMENTAL	INFORMATION	
DATA ENTRY: Cli	ick the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.	
<b>S</b> 1.	Contingent Liabilities	
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation,	
	state compliance reviews) that may impact the budget?	No
1b.	If Yes, identify the liabilities and how they may impact the budget:	
S2.	Use of One-time Revenues for Ongoing Expenditures	
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of	
	the total general fund expenditures that are funded with one-time resources?	Yes
46	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the f	i allauria a fila a lun anno
1b.	There are several positions funded with ESSER/ELO funding that will be absorbed into the ger	
	There are several positions fullued with ESSER/ELO fulluling that will be absorbed into the ger	erai rund budget.
S3.	Use of Ongoing Revenues for One-time Expenditures	
4-	Description district have been seen as a second found assemble as founded with a second	
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	No
	goneral runa revenues:	NO
1b.	If Yes, identify the expenditures:	
<b>S4</b> .	Contingent Revenues	
	• • • • • • • • • • • • • • • • • • • •	
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years	
	contingent on reauthorization by the local government, special legislation, or other definitive act	
	(e.g., parcel taxes, forest reserves)?	No
1h	If You identify any of those revenues that are dedicated for agains expenses and explain how the revenues will be replaced or expenditures.	rodupod

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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## S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% 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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fisca	al Year		Projection	Amount of Change	Percent Change	Status	
1a. Cor	ntributions, Unrestricted General Fund (Fund	01, Resources 0000-1999, O	bject 8980)				
First Prior Year (20	022-23)		(6,676,092.50)				
Budget Year (2023	3-24)		(7,110,639.00)	434,546.50	6.5%	Met	
1st Subsequent Ye	ear (2024-25)		(7,110,639.00)	0.00	0.0%	Met	
2nd Subsequent Ye	ear (2025-26)		(7,110,639.00)	0.00	0.0%	Met	
1b. <b>Tra</b>	ansfers In, General Fund *						
First Prior Year (20		1	1,698.73				
Budget Year (2023			0.00	(1,698.73)	(100.0%)	Met	
1st Subsequent Ye	,	ŀ	0.00	0.00	0.0%	Met	
2nd Subsequent Ye	. ,		0.00	0.00	0.0%	Met	
	,	L					
1c. Tra	ansfers Out, General Fund *						
First Prior Year (20	022-23)		4,273,524.00				
Budget Year (2023	3-24)		273,524.00	(4,000,000.00)	(93.6%)	Not Met	
1st Subsequent Ye	ear (2024-25)		273,524.00	0.00	0.0%	Met	
2nd Subsequent Ye	ear (2025-26)		273,524.00	0.00	0.0%	Met	
1d. <b>Imp</b>	pact of Capital Projects						
•	you have any capital projects that may impact th	e general fund operational bud	daet?			No	
	,,,,,,,	- g	-9				
* Include transfers	s used to cover operating deficits in either the gene	eral fund or any other fund.					
S5B. Status of the	e District's Projected Contributions, Transfers	, and Capital Projects					
DATA ENTRY: Ent	ter an explanation if Not Met for items 1a-1c or if	es for item 1d.					
1a. MET	T - Projected contributions have not changed by m	ore than the standard for the	budget and two subsequent fisc	alyears.			
	Explanation:						
	(required if NOT met)						
1b. MET	T - Projected transfers in have not changed by	ore than the standard for the b	udget and two subsequent fisca	lyears.			
	Explanation:						

(required if NOT met)

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1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) 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.

 ${\bf Explanation:}$ 

Removal of transfers out to the Building Reserve Fund and Other Postemployment Benefit Fund.

(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

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### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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## S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget 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.

<sup>1</sup> 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: Click the appropriate button in item 1 a	ınd enter data	ı in all columns of item 2 for ap	plicable long-term commitments	there are no extractions in this section.		
1.	Does your district have long-term (multiyear)	commitments	s?				
	(If No, skip item 2 and Sections S6B and S6C	)		Yes			
2.	If Yes to item 1, list all new and existing multipensions (OPEB); OPEB is disclosed in item S		nents and required annual debt	service amounts. Do not includ	e long-term commitments for postemploy me	nt benefits other than	
		# of Years		SACS Fund and Object Code	s Used For:	Principal Balance	
	Type of Commitment	Remaining	Funding Source	es (Revenues)	Debt Service (Expenditures)	as of July 1, 2023	
Leases	3	17	01-8010		01-7439	2,335,754	
Certifi	cates of Participation						
Genera	al Obligation Bonds	26	51-8651		51-5800	22,300,000	
Supp E	Early Retirement Program						
State Schoo Buildin Loans							
Compe Absen	ensated ces	1	01-8010		v arious	460,694	
	Long-term Commitments (do not include OPEB)		T				
Bond F	Premiums	27	51-8651		51-5800	1,511,406	
	TOTAL:					26,607,854	
			Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year	
			(2022-23)	(2023-24)	(2024-25)	(2025-26)	
			Annual Payment	Annual Payment	Annual Pay ment	Annual Payment	
	Type of Commitment (continued)		(P & I)	(P & I)	(P & I)	(P & I)	
Leases	5						
Certifi	cates of Participation						
Genera	al Obligation Bonds						
Supp E	Early Retirement Program						
State School Building Loans							
Comp	ensated Absences						
Other Long-term Commitments (continued):							
Bond F	Premiums						
Total Annual Payments: 0  Has total annual payment increased over prior year (2022-23)?					No No	No No	

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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 ha	ave not increased in one or more of the budget and two subsequent fiscal years.						
	Explanation:							
	(required if Yes							
	to increase in total							
	annual payments)							
S6C. Identifica	ation of Decreases to Funding Sources Used to Pay Lo	ng-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 commitme	ents decrease or expire prior to the end of the commitment period, or are they one-time sources?						
No								
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 annual payments.						
	Explanation:							
	(required if Yes)							

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## S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

C7A	Identification of	the Dietrict's Estimate	d Unfunded Liability fo	ar Dactomalaymant Ra	nefits Other than Pensions	(ODED)

Does your district provide postemployment benefits other

DATA ENTRY: Click the appropriate button in item		

	than pensions (OPEB)? (If No, skip items 2-5)	Yes	
2.	For the district's OPEB:		
	a. Are they lifetime benefits?	No	
	b. Do benefits continue past age 65?	No	
	c. Describe any other characteristics of the district's OPEB program including	eligibility criteria and amounts if any that	retirees are required to contribute toward their own benefits:
	c. Describe any other characteristics of the district's OFED program including	engionity criteria and amounts, if any, that	retirees are required to continuate toward their own benefits.
	vary by bargaining unit or emprior to July 1, 2007 extend for 13 years of service, including	oloyee classification. Classified: Age 55 and r a maximum of five years and do not inclu	ts after satisfaction of age and service requirements that d 13 years of consecutive service. Benefits for retirements ude District-paid dental premiums. Certificated: Age 55 and Management/Confidential/Professional: Age 55 and 10 years
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Pay -as-y ou-go

4	OPER Liabilities

a. Total OPEB liability

gov ernmental fund

- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 4a minus Line 4b)
- $\mbox{d.}$  Is total OPEB liability based on the district's estimate
- or an actuarial valuation?
- e. If based on an actuarial  $\ensuremath{\mathsf{v}}$  aluation, indicate the measurement date

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or

of the OPEB valuation

13,158,775.00
0.00
13,158,775.00
Actuarial
7/1/2021

Self-Insurance Fund

0

## 5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per  $\,$ 

actuarial valuation or Alternative Measurement

Method

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
	1,512,944.00	1,512,944.00	1,512,944.00
-			
	503,166.00	503,166.00	503,166.00
	503,166.00	503,166.00	503,166.00
	38.00	38.00	38.00

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Gov ernmental Fund

11,734,405

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## 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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2nd Subsequent Year

S7B.	Identification	of the I	District's	Unfunded	Liability fo	r Self-Insurance	Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1	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 2-4)		
		Van	

Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Budget Year

The District is self f unded f or dental insurance and perf orms triennial actuarial studies to ensure proper funding levels. The most recent study was as of June 30, 2021

- 3. Self-Insurance Liabilities
  - a. Accrued liability for self-insurance programs
  - b. Unfunded liability for self-insurance programs

78,596.00
0.00

1st Subsequent Year

4. Self-Insurance Contributions

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

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

(2023-24)		(2024-25)	(2025-26)	
	824,158.00	824,158.00	824,158.00	
	784,383.56	748,000.00	822,000.00	

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#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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## S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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 Ana	llysis of District's Labor Agreements - Cert	tificated (Non-management) Employees			
DATA ENTRY:	Enter all applicable data items; there are no ex	ctractions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of cert equivalent(FTE)	ificated (non-management) full - time - ) positions	283.50	288	288	288
Cartificated (N	on-management) Salary and Benefit Negot	iations	Г		
1.	Are salary and benefit negotiations settled			No	
		If Yes, and the corresponding public disclined with the COE, complete questions 2			
		If Yes, and the corresponding public discl been filed with the COE, complete question			
		If No, identify the unsettled negotiations	including any prior year unsettled	I negotiations and then complete	questions 6 and 7.
Negotiations Se			_		
2a.	Per Government Code Section 3547.5(a),				
2b.	Per Government Code Section 3547.5(b),	was the agreement certified			
	by the district superintendent and chief bu	siness 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 agreement?				
		If Yes, date of budget revision board ado	option:		
4.	Period covered by the agreement:	Begin Date:		End Date:	
5.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in	n the budget 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")			

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

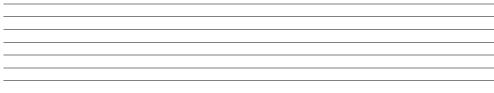
Identify	the	source	OT	Tunaing	tnat	WIII	be	usea	to	support	muitiye	ar	salary	commit	nents:

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## 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

Negotiations Not	Settled			
6.	Cost of a one percent increase in salary and statutory benefits	337689		
	'	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (No	n-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
4	Assessed of 11900 housest absence included in the hudget and MVD-2	Yes	Yes	Yes
1. 2.	Are costs of H&W benefit changes included in the budget and MYPs?  Total cost of H&W benefits	4802665	4802665	4802665
3.	Percent of H&W cost paid by employer			
3. 4.	Percent projected change in H&W cost over prior year	95.4%	95.4%	95.4%
	n-management) Prior Year Settlements	6.6%	0.0%	0.0%
•	ts from prior year settlements included in the budget?	No		
The diff flew cos	If Yes, amount of new costs included in the budget and MYPs	110		
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (No	n-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Are step & column adjustments included in the budget and in Fs?	Voc	Voc	Vos
3.	Cost of step & column adjustments	Yes 677423	Yes 677423	Yes 677423
0.	Cost of step & column adjustments	677423	677423	677423
	Cost of step & column adjustments  Percent change in step & column over prior year	677423 2.4%	677423 0.0%	677423 0.0%
Certificated (No	Percent change in step & column over prior year	2.4% Budget Year	0.0% 1st Subsequent Year	0.0% 2nd Subsequent Year
Certificated (No	,	677423 2.4%	677423 0.0%	677423 0.0%
Certificated (No	Percent change in step & column over prior year	2.4% Budget Year	0.0% 1st Subsequent Year	0.0% 2nd Subsequent Year
•	Percent change in step & column over prior year on-management) Attrition (layoffs and retirements)	2.4%  Budget Year (2023-24)	0.0%  1st Subsequent Year (2024-25)	0.0%  2nd Subsequent Year (2025-26)
1. 2.	Percent change in step & column over prior year  on-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	2.4%  Budget Year (2023-24)  Yes	0.0%  1st Subsequent Year (2024-25)  Yes	0.0%  2nd Subsequent Year (2025-26)  Yes
1. 2. Certificated (No	Percent change in step & column over prior year  in-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in	2.4%  Budget Year (2023-24)  Yes  Yes	0.0%  1st Subsequent Year (2024-25)  Yes  Yes	0.0%  2nd Subsequent Year (2025-26)  Yes
1. 2. Certificated (No	Percent change in step & column over prior year  in-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	2.4%  Budget Year (2023-24)  Yes  Yes	0.0%  1st Subsequent Year (2024-25)  Yes  Yes	0.0%  2nd Subsequent Year (2025-26)  Yes



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## 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

ATA ENTRY:	: Enter all applicable data items; there are no ex	tractions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of cla	assified(non - management) FTE positions	256.3	262.7	262.7	262.
Classified (N	on-management) Salary and Benefit Negotia	tions			
1.	Are salary and benefit negotiations settled	for the budget year?		No	
		If Yes, and the corresponding public disclos	ure documents have been filed	with the COE, complete question	ns 2 and 3.
		If Yes, and the corresponding public disclos	ure documents have not been fi	iled with the COE, complete que	estions 2-5.
		If No, identify the unsettled negotiations inc	cluding any prior year unsettled r	negotiations and then complete	questions 6 and 7.
Negotiations S	Sattled				
2a.	Per Government Code Section 3547.5(a), o	date of public disclosure			
Za.	board meeting:	ate of public disclosure			
2b.	Per Government Code Section 3547.5(b), v	vas the agreement certified	<u> </u>		
LU.	by the district superintendent and chief bus				
	by the district superintendent and office back	If Yes, date of Superintendent and CBO ce	tification:		
3.	Per Government Code Section 3547.5(c), v	•			
-	to meet the costs of the agreement?	g			
		If Yes, date of budget revision board adopti	ion:		
4.	Period covered by the agreement:	Begin Date:		End Date:	
5.	Salary settlement:	_	Budget Year	1st Subsequent Year	2nd Subsequent Year
	·		(2023-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in	the budget and multiyear		( ' ',	( , , ,
	projections (MYPs)?	,	No	No	No
		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 us	sed to support multiyear salary o	commitments:	

## 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

Negotiations N	Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	168025		
	'	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0
	'	Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	on-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	2191299	2191299	2191299
3.	Percent of H&W cost paid by employer	75.8%	75.8%	75.8%
4.	Percent projected change in H&W cost over prior year	7.0%	0.0%	0.0%
Classified (No	on-management) Prior Year Settlements			
Are any new c	osts from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (N	on-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)
Classified (N	on-management) step and column Adjustments	(2023-24)	(2024-23)	(2023-20)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	175185	175185	175185
3.	Percent change in step & column over prior year	(6.7%)	0.0%	0.0%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	on-management) Attrition (layoffs and retirements)	(2023-24)	(2024-25)	(2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
	on-management) - Other  ificant contract changes and the cost impact of each change (i.e., hours of employme	ent, leave of absence, bonuses, etc.):		

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•	•					•
S8C. Cos	st Analy	rsis of District's Labor Agreements - Managen	nent/Supervisor/Confidential Employee	es		
DATA EN	TRY: En	nter all applicable data items; there are no extract	ions in this section.			
			Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number o positions	of manag	gement, supervisor, and confidential FTE	94.2	94.5	94.5	94.5
Managem	nent/Su	pervisor/Confidential				
_		fit Negotiations				
1.		Are salary and benefit negotiations settled for t	he budget year?		No	
			If Yes, complete question 2.	_		
		_	If No, identify the unsettled negotiations i	ncluding any prior year unsettled	negotiations and then complete	questions 3 and 4.
		Ţ	If n/a, skip the remainder of Section S8C			
Negotiatio	ons Settl	<u>led</u>				
2.		Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
				(2023-24)	(2024-25)	(2025-26)
		Is the cost of salary settlement included in the	budget and multiyear			
		projections (MYPs)?		No	No	No
			Total cost of salary settlement			
			% change in salary schedule from prior year (may enter text, such as "Reopener")			
Negotiatio	ons Not	Settled				
3.		Cost of a one percent increase in salary and st	atutory benefits	143153		
				Budget Year	1st Subsequent Year	2nd Subsequent Year
				(2023-24)	(2024-25)	(2025-26)
4.		Amount included for any tentative salary sched	dule increases	0	0	0
Managem	nent/Su	pervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Health an	nd Welfa	are (H&W) Benefits		(2023-24)	(2024-25)	(2025-26)
1.		Are costs of H&W benefit changes included in	the budget and MYPs?	Yes	Yes	Yes
2.		Total cost of H&W benefits		1725373	1725373	1725373
3.		Percent of H&W cost paid by employer		89.9%	89.9%	89.9%
4.		Percent projected change in H&W cost over pri	or year	6.7%	0.0%	0.0%
Managem	nent/Su	pervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Step and	Colum	n Adjustments		(2023-24)	(2024-25)	(2025-26)
1.		Are step & column adjustments included in the	budget and MYPs?	Yes	Yes	Yes
2.		Cost of step and column adjustments		133395	133395	133395
3.		Percent change in step & column over prior year	ar	(20.1%)	0.0%	0.0%
Managem	nent/Su	pervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Be	nefits (r	mileage, bonuses, etc.)		(2023-24)	(2024-25)	(2025-26)
1.		Are costs of other benefits included in the budg	set and MVPs?	Yes	Yes	Yes
2.		Total cost of other benefits	per uniu IVII I 3:	35839	35839	35839
۷.				1 33039	1 2003	55059

3.

Percent change in cost of other benefits over prior year

3.3%

0.0%

0.0%

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#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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#### S9. Local Control and Accountability Plan (LCAP)

 $Confirm \ that \ the \ school \ district's \ governing \ board \ has \ adopted \ an \ LCAP \ or \ an \ update \ to \ the \ LCAP \ effective \ for \ the \ budget \ y \ ear.$ 

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

- 1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
- 2. Adoption date of the LCAP or an update to the LCAP.

# Yes Jun 28, 2023

#### S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

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	DDITIONAL	FICCAL	INDICATORS
Α	DUITIONAL	FISCAL	INDICATORS

•	ů i	viewing agencies. A "Yes" answer to any single indicator does not e appropriate Yes or No button for items A1 through A9 except iten	, 66	
A1.	Do cash flow projections show that the district will end	the budget year with a		
	negative cash balance in the general fund?		No	
A2.	Is the system of personnel position control independen	nt from the payroll system?		
			Yes	
A3.	Is enrollment decreasing in both the prior fiscal year a	nd budget year? (Data from the		
	enrollment budget column and actual column of Criteri	ion 2A are used to determine Yes or No)	Yes	
A4.	Are new charter schools operating in district boundaries	s that impact the district's		
	enrollment, either in the prior fiscal year or budget year	ar?	No	
A5.	Has the district entered into a bargaining agreement w	here any of the budget		
	or subsequent years of the agreement would result in	salary increases that	No	
	are expected to exceed the projected state funded cos	st-of-living adjustment?		
A6.	Does the district provide uncapped (100% employer page)	aid) health benefits for current or		
	retired employees?		No	
A7.	Is the district's financial system independent of the co	ounty office system?		
			No	
A8.	Does the district have any reports that indicate fiscal	distress pursuant to Education		
	Code Section 42127.6(a)? (If Yes, provide copies to the	he county office of education)	No	
A9.	Have there been personnel changes in the superintend	dent or chief business		
	official positions within the last 12 months?		No	
When providing co	mments for additional fiscal indicators, please include th	ne item number applicable to each comment.		
	Comments:			
	(optional)			

End of School District Budget Criteria and Standards Review

## Budget, July 1 2022-23 Estimated Actuals Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	23,165,000.00	(865,000.00)	22,300,000.00		865,000.00	21,435,000.00	680,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	2,473,151.00	(137,397.28)	2,335,753.72		137,397.28	2,198,356.44	137,397.28
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,588,146.00	(76,740.00)	1,511,406.00		77,862.00	1,433,544.00	77,862.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	13,158,775.00	3,025,888.00	16,184,663.00	1,512,944.00		17,697,607.00	
Compensated Absences Pay able	475,257.17	(14,563.17)	460,694.00			460,694.00	
Subscription Liability			0.00			0.00	
Gov ernmental activities long-term liabilities	40,860,329.17	1,932,187.55	42,792,516.72	1,512,944.00	1,080,259.28	43,225,201.44	895,259.28
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Hanford Elementary Kings County

# Budget, July 1 2022-23 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	36,615,613.91	301	3,650.00	303	36,611,963.91	305	85,900.00		307	36,526,063.91	309
2000 - Classified Salaries	14,969,272.29	311	47,796.60	313	14,921,475.69	315	2,142,812.00		317	12,778,663.69	319
3000 - Employ ee Benefits	24,822,556.01	321	521,461.00	323	24,301,095.01	325	997,227.13		327	23,303,867.88	329
4000 - Books, Supplies Equip Replace. (6500)	8,969,832.79	331	820,278.20	333	8,149,554.59	335	3,016,681.56		337	5,132,873.03	339
5000 - Services . & 7300 - Indirect Costs	7,042,622.65	341	4,295.15	343	7,038,327.50	345	147,618.48		347	6,890,709.02	349
				TOTAL	91,022,416.70	365		<del></del>	TOTAL	84,632,177.53	369

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- \* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	26,915,285.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,757,975.33	380
3. STRS	3101 & 3102	7,514,060.00	382
4. PERS	3201 & 3202	512,896.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	592,544.00	384
6. Health & Welfare Benefits (EC 41372)			1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	4,246,460.00	385
7. Unemploy ment Insurance	3501 & 3502	147,825.00	390
8. Workers' Compensation Insurance	3601 & 3602	620,891.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393

## Budget, July 1 2022-23 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

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11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		
	42,307,936.33	395
12. Less: Teacher and Instructional Aide Salaries and		
Benefits deducted in Column 2.		
	0.00	
13a. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4a (Extracted)		396
	0.00	330
b. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	42,307,936.33	397
	42,307,936.33	
15. Percent of Current Cost of Education Expended for Classroom		
Compensation (EDP 397 divided by EDP 369) Line 15 must		
equal or exceed 60% for elementary, 55% for unified and 50%		
for high school districts to avoid penalty under provisions of EC 41372		
	49.99%	
16. District is exempt from EC 41372 because it meets the provisions		
of EC 41374. (If exempt, enter 'X')		
PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 the provisions of EC 41374.	and not exempt ι	ınder
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
	l	
	60.00%	
	60.00%	
	60.00%	
2. Percentage spent by this district (Part II, Line 15)		
2. Percentage spent by this district (Part II, Line 15)		
2. Percentage spent by this district (Part II, Line 15) 3. Percentage below the minimum (Part III, Line 1 minus Line 2)	49.99%	
2. Percentage spent by this district (Part II, Line 15) 3. Percentage below the minimum (Part III, Line 1 minus Line 2)	49.99%	
2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)  4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	49.99% 10.01% 84,632,177.53	
2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)  4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	49.99% 10.01%	
2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)  4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  5. Deficiency Amount (Part III, Line 3 times Line 4)	49.99% 10.01% 84,632,177.53	
2. Percentage spent by this district (Part II, Line 15) 3. Percentage below the minimum (Part III, Line 1 minus Line 2) 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  5. Deficiency Amount (Part III, Line 3 times Line 4)	49.99% 10.01% 84,632,177.53	

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Hanford Elementary Kings County

### Budget, July 1 2023-24 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	37,121,580.00	301	3,650.00	303	37,117,930.00	305	85,569.00		307	37,032,361.00	309
2000 - Classified Salaries	15,574,927.29	311	47,796.60	313	15,527,130.69	315	2,192,532.00		317	13,334,598.69	319
3000 - Employ ee Benefits	25,406,005.00	321	521,851.00	323	24,884,154.00	325	1,033,104.00		327	23,851,050.00	329
4000 - Books, Supplies Equip Replace. (6500)	11,011,265.35	331	725,000.00	333	10,286,265.35	335	580,074.26		337	9,706,191.09	339
5000 - Services . & 7300 - Indirect Costs	6,452,953.57	341	0.00	343	6,452,953.57	345	123,373.94		347	6,329,579.63	349
				TOTAL	94,268,433.61	365			TOTAL	90,253,780.41	369

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- \* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	27,393,054.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,870,510.33	380
3. STRS	3101 & 3102	7,754,561.00	382
4. PERS	3201 & 3202	603,101.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	615,350.00	384
6. Health & Welfare Benefits (EC 41372)			1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	4,352,310.00	385
7. Unemploy ment Insurance	3501 & 3502	151,225.00	390
8. Workers' Compensation Insurance	3601 & 3602	496,018.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393

## Budget, July 1 2023-24 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		395
	43,236,129.33	
12. Less: Teacher and Instructional Aide Salaries and		
Benefits deducted in Column 2		
	0.00	
13a. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4a (Extracted).		396
	0.00	""
b. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	42 226 420 22	397
	43,236,129.33	
15. Percent of Current Cost of Education Expended for Classroom		
Compensation (EDP 397 divided by EDP 369) Line 15 must		
equal or exceed 60% for elementary, 55% for unified and 50%		
for high school districts to avoid penalty under provisions of EC 41372.		
	47.91%	
16. District is exempt from EC 41372 because it meets the provisions		1
of EC 41374. (If exempt, enter 'X')		
PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 the provisions of EC 41374.	and not exempt u	under
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
	1	
	60.000/	
	60.00%	
2. Percentage spent by this district (Part II, Line 15)	60.00% 47.91%	
2. Percentage spent by this district (Part II, Line 15)		
2. Percentage spent by this district (Part II, Line 15) 3. Percentage below the minimum (Part III, Line 1 minus Line 2)	47.91%	
2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)	47.91%	
2. Percentage spent by this district (Part II, Line 15) 3. Percentage below the minimum (Part III, Line 1 minus Line 2) 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	47.91% 12.09%	
2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)  4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  5. Deficiency Amount (Part III, Line 3 times Line 4)	47.91% 12.09% 90,253,780.41	
2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)  4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  5. Deficiency Amount (Part III, Line 3 times Line 4)	47.91% 12.09% 90,253,780.41	
2. Percentage spent by this district (Part II, Line 15)  3. Percentage below the minimum (Part III, Line 1 minus Line 2)  4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  5. Deficiency Amount (Part III, Line 3 times Line 4)	47.91% 12.09% 90,253,780.41	

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## Budget, July 1 2022-23 Estimated Actuals Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

		Costs - rfund		t Costs - rfund	lus	luss-order	Due	Due
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	From Other Funds 9310	To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	97,846.82	0.00	0.00	(65,000.00)				
Other Sources/Uses Detail					1,698.73	4,273,524.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	1,698.73		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(97,846.82)	65,000.00	0.00				
Other Sources/Uses Detail		,	,		0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

## Budget, July 1 2022-23 Estimated Actuals Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

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	T		1		i	T	i	
		Costs - rfund		t Costs - rfund	Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					1,173,524.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	311,682.86		
Fund Reconciliation						,	0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			311,682.86	1,955,678.00		
Fund Reconciliation					011,002.00	1,500,070.00	0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,955,678.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
53 TAX OVERRIDE FUND							3.00	0.00
Expenditure Detail								

## Budget, July 1 2022-23 Estimated Actuals Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

			i				i	
		Costs - rfund	Indirect Costs - Interfund		Interfund	Interfund	Due	Due
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	From Other Funds 9310	To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND	+							
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
63 OTHER ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
					0.00	0.00	0.00	0.00
Fund Reconciliation 67 SELF-INSURANCE FUND							0.00	0.00
	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
71 RETIREE BENEFIT FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00			
					0.00		0.00	0.00
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND	0.00	0.00						
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation 76 WARRANT/PASS-THROUGH FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								1

# Budget, July 1 2022-23 Estimated Actuals Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Description		Costs - fund Transfers Out 5750		t Costs - fund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	97,846.82	(97,846.82)	65,000.00	(65,000.00)	6,542,583.59	6,542,583.59	0.00	0.00

## Budget, July 1 2023-24 Budget Budget, July 1 SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	89,815.00	0.00	0.00	(65,000.00)				
Other Sources/Uses Detail					0.00	273,524.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00		
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00		
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(89,815.00)	65,000.00	0.00				
Other Sources/Uses Detail	0.00	(00,010.00)	00,000.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00		
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			100,000.00	0.00		
Fund Reconciliation					100,000.00	0.00		
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL								
OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

# Budget, July 1 2023-24 Budget Budget, July 1 SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

	Direct		Indirect		Interfund	Interfund	Due	Due
Description	Costs - Interfund Transfers In 5750	Transfers Out 5750	Costs - Interfund Transfers In 7350	Transfers Out 7350	Transfers In 8900- 8929	Transfers Out 7600- 7629	From Other Funds 9310	To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					173,524.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						- 11		

# Budget, July 1 2023-24 Budget Budget, July 1 SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

		ALL FUNDS			<u> </u>	E8I	•	<u> </u>
Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND	0.00	0.00						
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation  67 SELF-INSURANCE FUND								
	0.00	0.00						
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	89,815.00	(89,815.00)	65,000.00	(65,000.00)	273,524.00	273,524.00		

#### Budget, July 1 2022-23 Estimated Actuals Indirect Cost Rate Worksheet

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Part I - Gonoral	Administrativa	Share of Plan	t Sarvicas Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

#### A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

2,806,659.00

- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

R	Salarios	and R	anafite	. AII	Other	Activities	

Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

73.097.617.21

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

3.84%

#### Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

# A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

## B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

# Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

#### A. Indirect Costs

 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

3,111,251.91

 Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)

839,112.35

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## Budget, July 1 2022-23 Estimated Actuals Indirect Cost Rate Worksheet

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3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	56,791.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	311,076.37
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,318,231.63
9. Carry-Forward Adjustment (Part IV, Line F)	(623,358.86)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,694,872.76
3. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	48,635,566.32
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,586,090.70
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,368,526.71
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,333,209.09
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	712,972.60
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	29,507.84
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,789,870.66
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,232,584.23
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	85,688,328.15
. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.04%
. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.31%
t IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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## Budget, July 1 2022-23 Estimated Actuals Indirect Cost Rate Worksheet

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the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based. Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A. A. Indirect costs incurred in the current year (Part III, Line A8) 4,318,231.63 B. Carry-forward adjustment from prior year(s) 1. Carry-forward adjustment from the second prior year 181,037.00 2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00 C. Carry-forward adjustment for under- or over-recovery in the current year 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.07%) times Part III, Line B19); zero if negative 0.00 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.07%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.98%) times Part III, Line B19); zero if positive (623, 358.86)D. Preliminary carry-forward adjustment (Line C1 or C2) (623, 358.86) E. Optional allocation of negative carry-forward adjustment over more than one year Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: 4.31% Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-311679.43) is applied to the current year calculation and the remainder (\$-311679.43) is deferred to one or more future years: 4.68% Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-207786.29) is applied to the current year calculation and the remainder (\$-415572.57) is deferred to one or more future years: 4.80% LEA request for Option 1, Option 2, or Option 3 F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) (623, 358, 86)

## Budget, July 1 2022-23 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

Approved indirect cost rate:	6.07%
Highest	
rate used	
in any	
program:	5.98%

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Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,431,406.88	130,000.00	5.35%
01	3010	1,923,653.00	115,000.00	5.98%
01	3150	799,347.00	47,000.00	5.88%
01	3213	2,656,974.00	150,000.00	5.65%
01	3215	29,804.67	1,286.84	4.32%
01	3305	41,824.00	2,317.00	5.54%
01	3327	57,211.00	3,400.00	5.94%
01	4035	402,292.00	4,671.07	1.16%
01	6010	1,396,414.21	37,196.77	2.66%
01	6266	207,258.00	9,000.00	4.34%
01	6500	4,413,792.00	159,892.00	3.62%
01	6546	337,735.00	11,000.00	3.26%
01	8150	2,413,596.29	104,000.00	4.31%
13	5310	2,232,584.23	65,000.00	2.91%

## Budget, July 1 2022-23 Unaudited Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
Adjusted Beginning Fund Balance	9791-9795	2,139,763.31		1,401,352.76	3,541,116.07
2. State Lottery Revenue	8560	918,000.00		362,000.00	1,280,000.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,057,763.31	0.00	1,763,352.76	4,821,116.07
B. EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	41,995.00		0.00	41,995.00
2. Classified Salaries	2000-2999	3,620.00		0.00	3,620.00
3. Employ ee Benefits	3000-3999	11,015.00		0.00	11,015.00
4. Books and Supplies	4000-4999	384,090.50		85,564.04	469,654.54
a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	237,625.05			237,625.05
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			5,000.00	5,000.00
6. Capital Outlay	6000-6999	20,673.76		0.00	20,673.76
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		699,019.31	0.00	90,564.04	789,583.35
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	2,358,744.00	0.00	1,672,788.72	4,031,532.72

## D. COMMENTS:

Software Licenses

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Budget, July 1 2023-24 General Fund Special Education Revenue Allocations Setup

Current LEA:	16-63917-0000000 Hanford Elementary				
Selected SELPA:	AC	(Enter a SELPA ID from the list below then save and close)			
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED			
ID	SELPA-TITLE	(from Form SEA)			
AC	Kings County				

## Budget, July 1 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	Funds 01, 09, and 62						
Section I - Expenditures	Goals	Functions	Objects	2022-23 Expenditures			
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	101,873,859.57			
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	12,658,754.54			
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)							
1. Community Services	All	5000-5999	1000- 7999	0.00			
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	5,161,747.20			
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	137,397.28			
4. Other Transfers Out	All	9200	7200- 7299	0.00			
5. Interfund Transfers Out	All	9300	7600- 7629	4,275,222.73			
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00			
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	7,835.00			
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00			

## Budget, July 1 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

		Experioritures					
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.						
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,582,202.21			
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000- 8699	0.00			
2. Expenditures to cover deficits for student body activities	Manually entered. Must no	ot include expenditures in lines A or D1.		0.00			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				79,632,902.82			
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA			
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				5,223.21			
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,245.97			

## Budget, July 1 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

Section III -		
MOE		
Calculation		
(For data		
collection only. Final	Total	Per ADA
determination		
will be done		
by CDE)		
A. Base	<del> </del>	
expenditures		
(Preloaded		
expenditures		
from prior year		
official CDE		
MOE		
calculation).		
(Note: If the		
prior y ear MOE		
was not met,		
CDE has		
adjusted the		
prior year base		
to 90 percent		
of the		
preceding prior		
y ear amount		
rather than the		
actual prior		
y ear		
expenditure		
amount.)	71,872,894.87	12,339.44
1.		
Adjustment		
to base		
expenditure		
and		
expenditure		
per ADA		
amounts for		
LEAs failing		
prior y ear		
MOE		
calculation		
(From	0.00	0.00
Section IV)	0.00	0.00
2. Total		
adjusted		
base		
expenditure		
amounts		
(Line A plus	_,	40.000 ::
Line A.1)	71,872,894.87	12,339.44
B. Required		
effort (Line A.2		
times 90%)	64,685,605.38	11,105.50
C. Current		
year		
expenditures		
(Line I.E and		
Line II.B)	79,632,902.82	15,245.97
	10,002,002.02	10,240.91
D. MOE		
deficiency		
amount, if any		
(Line B minus		
Line C) (If		
negative, then zero)	0.00	0.00
2010)	0.00	0.00

## Budget, July 1 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

1893917 0000000 Form ESMOE E8BXXNN6N2(2023-24)

Printed: 5/24/2023 10:43 AM

E. MOE		
determination		
(If one or both		
of the amounts		
in line D are		
zero, the MOE		
requirement is		
met; if both		
amounts are		
positive, the	MOE Met	
MOE		
requirement is		
not met. If		
either column		
in Line A.2 or		
Line C equals		
zero, the MOE		
calculation is		
incomplete.)		
F. MOE		
deficiency		
percentage, if		
MOE not met;		
otherwise, zero		
(Line D divided		
by Line B)		
(Funding under		
ESSA covered		
programs in FY		
2024-25 may		
be reduced by		
the lower of the		
two		
percentages)	0.00%	0.00%
	0.307/	0.0070
SECTION IV -		
Detail of		
Adjustments		
to Base		
Expenditures		
(used in		
Section III,		
Line A.1)		
Description of		Expenditures
Adjustments	Total Expenditures	Per ADA
· · · · · ·		
Total		
adjustments to		
base		
expenditures	0.00	0.00
experialities	0.00	0.00

	Experimitaries by Object Cobannel Coban								
			20	22-23 Estimated Actual	s	2023-24 Budget			
Description		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources	80	10-8099	73,738,681.00	0.00	73,738,681.00	77,177,530.00	0.00	77,177,530.00	4.7%
2) Federal Revenue	810	00-8299	0.00	12,657,491.54	12,657,491.54	0.00	12,854,711.05	12,854,711.05	1.6%
3) Other State Revenue	830	00-8599	1,852,495.04	23,810,792.62	25,663,287.66	1,912,024.00	3,577,087.82	5,489,111.82	-78.6%
4) Other Local Revenue	860	00-8799	782,098.00	4,498,684.06	5,280,782.06	761,898.00	2,657,500.00	3,419,398.00	-35.2%
5) TOTAL, REVENUES			76,373,274.04	40,966,968.22	117,340,242.26	79,851,452.00	19,089,298.87	98,940,750.87	-15.7%
B. EXPENDITURES									
1) Certificated Salaries	100	00-1999	28,857,768.00	7,757,845.91	36,615,613.91	28,658,338.00	8,463,242.00	37,121,580.00	1.4%
2) Classified Salaries	200	00-2999	10,137,793.00	4,831,479.29	14,969,272.29	10,311,163.00	5,263,764.29	15,574,927.29	4.0%
3) Employ ee Benefits	300	00-3999	16,688,705.00	8,133,851.01	24,822,556.01	16,606,669.00	8,799,336.00	25,406,005.00	2.4%
4) Books and Supplies	400	00-4999	2,367,637.04	2,651,798.65	5,019,435.69	6,367,762.19	1,896,326.49	8,264,088.68	64.6%
5) Services and Other Operating Expenditures	500	00-5999	4,328,926.14	2,778,696.51	7,107,622.65	4,473,692.07	2,044,261.50	6,517,953.57	-8.3%
6) Capital Outlay	600	00-6999	856,648.62	6,206,919.64	7,063,568.26	155,176.67	3,214,500.00	3,369,676.67	-52.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		00-7299 00-7499	1,003,937.28	1,061,630.75	2,065,568.03	1,003,937.28	1,627,969.00	2,631,906.28	27.4%
8) Other Outgo - Transfers of Indirect Costs	730	00-7399	(839,763.68)	774,763.68	(65,000.00)	(801,924.67)	736,924.67	(65,000.00)	0.0%
9) TOTAL, EXPENDITURES			63,401,651.40	34,196,985.44	97,598,636.84	66,774,813.54	32,046,323.95	98,821,137.49	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,971,622.64	6,769,982.78	19,741,605.42	13,076,638.46	(12,957,025.08)	119,613.38	-99.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	890	00-8929	1,698.73	0.00	1,698.73	0.00	0.00	0.00	-100.0%
b) Transfers Out	760	00-7629	4,273,524.00	0.00	4,273,524.00	273,524.00	0.00	273,524.00	-93.6%
2) Other Sources/Uses									
a) Sources	893	30-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	763	30-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	898	80-8999	(6,676,092.50)	6,676,092.50	0.00	(7,110,639.00)	7,110,639.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,947,917.77)	6,676,092.50	(4,271,825.27)	(7,384,163.00)	7,110,639.00	(273,524.00)	-93.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,023,704.87	13,446,075.28	15,469,780.15	5,692,475.46	(5,846,386.08)	(153,910.62)	-101.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	!	9791	18,152,771.13	8,523,786.71	26,676,557.84	20,176,476.00	21,969,861.99	42,146,337.99	58.0%
b) Audit Adjustments	!	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

				2-23 Estimated Actuals	s	2023-24 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			18,152,771.13	8,523,786.71	26,676,557.84	20,176,476.00	21,969,861.99	42,146,337.99	58.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,152,771.13	8,523,786.71	26,676,557.84	20,176,476.00	21,969,861.99	42,146,337.99	58.0%
2) Ending Balance, June 30 (E + F1e)			20,176,476.00	21,969,861.99	42,146,337.99	25,868,951.46	16,123,475.91	41,992,427.37	-0.4%
Components of Ending Fund Balance									
a) Nonspendable									
Rev olv ing Cash		9711	5,100.00	0.00	5,100.00	5,100.00	0.00	5,100.00	0.0%
Stores		9712	165,719.03	0.00	165,719.03	165,719.03	0.00	165,719.03	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	21,969,861.99	21,969,861.99	0.00	16,123,475.91	16,123,475.91	-26.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	13,534,268.00	0.00	13,534,268.00	16,534,268.00	0.00	16,534,268.00	22.2%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,100,000.00	0.00	3,100,000.00	3,000,000.00	0.00	3,000,000.00	-3.2%
Unassigned/Unappropriated Amount		9790	3,371,388.97	0.00	3,371,388.97	6,163,864.43	0.00	6,163,864.43	82.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

			20	022-23 Estimated Actual	s	2023-24 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	55,905,534.00	0.00	55,905,534.00	58,521,307.00	0.00	58,521,307.00	4.7%
Education Protection Account State Aid - Current Year		8012	14,954,866.00	0.00	14,954,866.00	15,643,940.00	0.00	15,643,940.00	4.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	32,964.00	0.00	32,964.00	32,964.00	0.00	32,964.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,019,384.00	0.00	4,019,384.00	4,153,386.00	0.00	4,153,386.00	3.3%
Unsecured Roll Taxes		8042	260,217.00	0.00	260,217.00	260,217.00	0.00	260,217.00	0.0%
Prior Years' Taxes		8043	104,841.00	0.00	104,841.00	104,841.00	0.00	104,841.00	0.0%
Supplemental Taxes		8044	109,116.00	0.00	109,116.00	109,116.00	0.00	109,116.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,369,965.00)	0.00	(1,369,965.00)	(1,369,965.00)	0.00	(1,369,965.00)	0.0%

Penalties and Interest from Definquent Taxes				2022-23 Estimated Actuals						
### 1772-00	Description	Resource Codes				col. A + B			col. D + E	Column
Miscellaneous Funds (EC 41004)   0.00			8047	21,724.00	0.00	21,724.00	21,724.00	0.00	21,724.00	0.0%
Royalites and Bonuses	Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Ches   In-Lieu   Taxes   See	Miscellaneous Funds (EC 41604)									
Less: Non-LCFF (50%) Adjustment 8089	Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources   74,038,681.00   0.00   74,038,681.00   77,477,530.00   0.00   77,477,530.00   0.0	Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CFF Transfers - Current Year	Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unrestricted LCFF Transfers - Current Year All Other 8091 (300,000,000) (300,000) (300	Subtotal, LCFF Sources			74,038,681.00	0.00	74,038,681.00	77,477,530.00	0.00	77,477,530.00	4.6%
All Other LCFF Transfers - Current Year All Other 8991 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	LCFF Transfers									
Transfers to Charler Schools in Lieu of Property Taxes Transfers to Charler Schools in Lieu of Property Taxes Transfers Transf	Unrestricted LCFF Transfers - Current Year	0000	8091	(300,000.00)		(300,000.00)	(300,000.00)		(300,000.00)	0.0%
Takes 6095 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CFF Revenue Limit Transfers - Prior Years   899   0.00	1		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES  73,738,681.00  70,7378,681.00  70,7378,681.00  70,7378,681.00  70,7378,681.00  70,7378,681.00  70,7378,681.00  70,7177,530.00  70,707,530.00  70,707,530.00  70,00	Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Maintenance and Operations	LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Maintenance and Operations 8110 0.00 0.00 0.00 0.00 0.00 0.00 0.00	TOTAL, LCFF SOURCES			73,738,681.00	0.00	73,738,681.00	77,177,530.00	0.00	77,177,530.00	4.7%
Special Education Entitlement         8181         0.00         223,481.00         223,481.00         0.00         223,481.00         223,481.00         0.00           Special Education Discretionary Grants         8182         0.00         104,752.00         104,752.00         0.00         66,611.00         66,611.00         42,11           Child Nutrition Programs         8220         0.00	FEDERAL REVENUE									
Special Education Discretionary Grants         8182         0.00         104,752.00         104,752.00         0.00         60,611.00         60,611.00         42,11           Child Nutrition Programs         8220         0.00	Maintenance and Operations		8110	0.00	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         0.00         0.00           Donated Food Commodities         8221         0.00 </td <td>Special Education Entitlement</td> <td></td> <td>8181</td> <td>0.00</td> <td>223,481.00</td> <td>223,481.00</td> <td>0.00</td> <td>223,481.00</td> <td>223,481.00</td> <td>0.0%</td>	Special Education Entitlement		8181	0.00	223,481.00	223,481.00	0.00	223,481.00	223,481.00	0.0%
Donated Food Commodities   8221   0.00   0	Special Education Discretionary Grants		8182	0.00	104,752.00	104,752.00	0.00	60,611.00	60,611.00	-42.1%
Forest Reserve Funds 8260 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Child Nutrition Programs		8220	0.00	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 0.00 0.00 0	Donated Food Commodities		8221	0.00	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         0.00         0.00           FEMA         8281         0.00 </td <td>Forest Reserve Funds</td> <td></td> <td>8260</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>	Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA 8281 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs         8285         0.00	Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources 8287 0.00 4,382.00 4,382.00 0.00 0.00 0.00 0.00 -100.00 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic         3010         8290         2,749,881.00         2,749,881.00         2,270,074.00         2,270,074.00         -17.40           Title I, Part D, Local Delinquent Programs         3025         8290         0.00	Interagency Contracts Between LEAs		8285	0.00	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           Title II, Part A, Supporting Effective Instruction         4035         8290         406,963.07         406,963.07         300,000.00         300,000.00         -26.3°           Title III, Part A, Immigrant Student Program         4201         8290         12,370.00         12,370.00         12,370.00         12,370.00         0.00	Pass-Through Revenues from Federal Sources		8287	0.00	4,382.00	4,382.00	0.00	0.00	0.00	-100.0%
Title II, Part A, Supporting Effective Instruction     4035     8290     406,963.07     406,963.07     300,000.00     300,000.00     -26.30       Title III, Part A, Immigrant Student Program     4201     8290     12,370.00     12,370.00     12,370.00     12,370.00     0.00	Title I, Part A, Basic	3010	8290		2,749,881.00	2,749,881.00		2,270,074.00	2,270,074.00	-17.4%
Title III, Part A, Immigrant Student Program 4201 8290 12,370.00 12,370.00 12,370.00 0.00	Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
	Title II, Part A, Supporting Effective Instruction	4035	8290		406,963.07	406,963.07		300,000.00	300,000.00	-26.3%
	Title III, Part A, Immigrant Student Program	4201	8290		12,370.00	12,370.00		12,370.00	12,370.00	0.0%
Title III, Part A, English Learner Program 4203 8290 733,843.00 733,843.00 288,334.00 288,334.00 -60.7	Title III, Part A, English Learner Program	4203	8290		733,843.00	733,843.00		288,334.00	288,334.00	-60.7%
Public Charter Schools Grant Program (PCSGP)         4610         8290         0.00         0.00         0.00         0.00         0.00	Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

			2022-23 Estimated Actuals			2023-24 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		403,891.00	403,891.00		405,705.05	405,705.05	0.4%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	8,017,928.47	8,017,928.47	0.00	9,294,136.00	9,294,136.00	15.9%
TOTAL, FEDERAL REVENUE			0.00	12,657,491.54	12,657,491.54	0.00	12,854,711.05	12,854,711.05	1.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		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	0.0%
Prior Years	6500	8319		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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	737,634.00	737,634.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	173,524.00	0.00	173,524.00	173,524.00	0.00	173,524.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	918,000.00	362,000.00	1,280,000.00	918,000.00	362,000.00	1,280,000.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,433,610.98	1,433,610.98		1,485,000.00	1,485,000.00	3.6%
Charter School Facility Grant	6030	8590		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	0.0%
California Clean Energy Jobs Act	6230	8590		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	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	760,971.04	21,277,547.64	22,038,518.68	820,500.00	1,730,087.82	2,550,587.82	-88.4%
TOTAL, OTHER STATE REVENUE			1,852,495.04	23,810,792.62	25,663,287.66	1,912,024.00	3,577,087.82	5,489,111.82	-78.6%
OTHER LOCAL REVENUE									

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			20	022-23 Estimated Actua	ls		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	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	0.00	0.0%
Prior Years' Taxes		8617	0.00	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	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	43,752.55	43,752.55	0.00	43,752.00	43,752.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Sale of Publications		8632	0.00	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	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Interest		8660	370,000.00	0.00	370,000.00	370,000.00	0.00	370,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	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	0.00	0.0%
Non-Resident Students		8672	0.00	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	0.00	0.0%
Interagency Services		8677	0.00	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	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	372,098.00	2,076,498.51	2,448,596.51	351,898.00	121,791.00	473,689.00	-80.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			20	22-23 Estimated Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers In		8781-8783	0.00	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	0.0%
From County Offices	6500	8792		2,378,433.00	2,378,433.00		2,491,957.00	2,491,957.00	4.8%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			782,098.00	4,498,684.06	5,280,782.06	761,898.00	2,657,500.00	3,419,398.00	-35.2%
TOTAL, REVENUES			76,373,274.04	40,966,968.22	117,340,242.26	79,851,452.00	19,089,298.87	98,940,750.87	-15.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	22,980,022.00	4,070,214.00	27,050,236.00	22,747,768.00	4,777,606.00	27,525,374.00	1.8%
Certificated Pupil Support Salaries		1200	1,308,338.00	2,292,517.91	3,600,855.91	1,311,870.00	2,302,318.00	3,614,188.00	0.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,569,408.00	107,489.00	4,676,897.00	4,598,700.00	148,375.00	4,747,075.00	1.5%
Other Certificated Salaries		1900	0.00	1,287,625.00	1,287,625.00	0.00	1,234,943.00	1,234,943.00	-4.1%
TOTAL, CERTIFICATED SALARIES			28,857,768.00	7,757,845.91	36,615,613.91	28,658,338.00	8,463,242.00	37,121,580.00	1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	99,073.00	1,658,902.33	1,757,975.33	101,623.00	1,768,887.33	1,870,510.33	6.4%
Classified Support Salaries		2200	4,116,539.00	2,656,518.88	6,773,057.88	4,152,080.00	2,908,352.88	7,060,432.88	4.2%
Classified Supervisors' and Administrators' Salaries		2300	512,579.00	151,594.00	664,173.00	512,579.00	157,658.00	670,237.00	0.9%
Clerical, Technical and Office Salaries		2400	3,915,970.00	287,020.08	4,202,990.08	3,949,030.00	348,090.08	4,297,120.08	2.2%
Other Classified Salaries		2900	1,493,632.00	77,444.00	1,571,076.00	1,595,851.00	80,776.00	1,676,627.00	6.7%
TOTAL, CLASSIFIED SALARIES			10,137,793.00	4,831,479.29	14,969,272.29	10,311,163.00	5,263,764.29	15,574,927.29	4.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,411,841.00	4,726,755.18	10,138,596.18	5,373,748.00	5,013,470.00	10,387,218.00	2.5%
PERS		3201-3202	2,439,987.00	1,173,619.13	3,613,606.13	2,620,330.00	1,351,297.00	3,971,627.00	9.9%
OASDI/Medicare/Alternative		3301-3302	1,209,187.00	466,284.19	1,675,471.19	1,219,564.00	510,170.00	1,729,734.00	3.2%

			20	22-23 Estimated Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Health and Welfare Benefits		3401-3402	6,105,465.00	1,445,305.00	7,550,770.00	6,051,641.00	1,634,899.00	7,686,540.00	1.8%
Unemployment Insurance		3501-3502	195,972.00	61,896.67	257,868.67	195,856.00	67,640.00	263,496.00	2.2%
Workers' Compensation		3601-3602	823,087.00	259,990.84	1,083,077.84	642,364.00	221,860.00	864,224.00	-20.2%
OPEB, Allocated		3701-3702	503,166.00	0.00	503,166.00	503,166.00	0.00	503,166.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,688,705.00	8,133,851.01	24,822,556.01	16,606,669.00	8,799,336.00	25,406,005.00	2.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	10,000.00	17,100.00	27,100.00	50,000.00	17,100.00	67,100.00	147.6%
Books and Other Reference Materials		4200	106,495.92	284,806.27	391,302.19	183,414.00	125,738.00	309,152.00	-21.0%
Materials and Supplies		4300	2,093,057.26	2,163,338.21	4,256,395.47	1,481,242.81	1,620,591.49	3,101,834.30	-27.1%
Noncapitalized Equipment		4400	158,083.86	186,554.17	344,638.03	4,653,105.38	132,897.00	4,786,002.38	1,288.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,367,637.04	2,651,798.65	5,019,435.69	6,367,762.19	1,896,326.49	8,264,088.68	64.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	171,040.00	589,485.00	760,525.00	175,000.00	589,485.00	764,485.00	0.5%
Travel and Conferences		5200	138,844.48	138,583.55	277,428.03	156,405.00	97,824.00	254,229.00	-8.4%
Dues and Memberships		5300	26,002.09	1,500.00	27,502.09	27,002.09	1,500.00	28,502.09	3.6%
Insurance		5400 - 5450	535,072.75	0.00	535,072.75	564,000.00	0.00	564,000.00	5.4%
Operations and Housekeeping Services		5500	1,330,050.00	28,764.00	1,358,814.00	1,329,300.00	750.00	1,330,050.00	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	299,464.28	565,595.00	865,059.28	227,048.00	582,185.00	809,233.00	-6.5%
Transfers of Direct Costs		5710	(264,427.79)	264,427.79	0.00	(112,577.50)	112,577.50	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75,720.82	22,126.00	97,846.82	82,605.00	7,210.00	89,815.00	-8.2%
Professional/Consulting Services and Operating Expenditures		5800	1,941,343.49	1,166,616.17	3,107,959.66	1,949,107.48	650,530.00	2,599,637.48	-16.4%
Communications		5900	75,816.02	1,599.00	77,415.02	75,802.00	2,200.00	78,002.00	0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,328,926.14	2,778,696.51	7,107,622.65	4,473,692.07	2,044,261.50	6,517,953.57	-8.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	137,670.76	137,670.76	0.00	30,000.00	30,000.00	-78.2%
Buildings and Improvements of Buildings		6200	0.00	100,001.00	100,001.00	0.00	100,000.00	100,000.00	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	0.00	0.0%
Equipment		6400	535,950.53	2,339,548.87	2,875,499.40	72,500.00	420,000.00	492,500.00	-82.9%

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			202	2-23 Estimated Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Equipment Replacement		6500	320,698.09	3,629,699.01	3,950,397.10	82,676.67	2,664,500.00	2,747,176.67	-30.5%
Lease Assets		6600	0.00	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	0.00	0.0%
TOTAL, CAPITAL OUTLAY			856,648.62	6,206,919.64	7,063,568.26	155,176.67	3,214,500.00	3,369,676.67	-52.3%
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	0.00	0.0%
State Special Schools		7130	0.00	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	0.00	0.0%
Payments to County Offices		7142	866,540.00	1,057,248.75	1,923,788.75	866,540.00	1,627,969.00	2,494,509.00	29.7%
Payments to JPAs		7143	0.00	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	1,695.00	1,695.00	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	2,687.00	2,687.00	0.00	0.00	0.00	-100.0%
To JPAs		7213	0.00	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	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		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	0.00	0.0%
All Other Transfers		7281-7283	0.00	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	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	137,397.28	0.00	137,397.28	137,397.28	0.00	137,397.28	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,003,937.28	1,061,630.75	2,065,568.03	1,003,937.28	1,627,969.00	2,631,906.28	27.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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			20	22-23 Estimated Actua	ls		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs		7310	(774,763.68)	774,763.68	0.00	(736,924.67)	736,924.67	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(65,000.00)	0.00	(65,000.00)	(65,000.00)	0.00	(65,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(839,763.68)	774,763.68	(65,000.00)	(801,924.67)	736,924.67	(65,000.00)	0.0%
TOTAL, EXPENDITURES			63,401,651.40	34,196,985.44	97,598,636.84	66,774,813.54	32,046,323.95	98,821,137.49	1.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,698.73	0.00	1,698.73	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,698.73	0.00	1,698.73	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	4,173,524.00	0.00	4,173,524.00	173,524.00	0.00	173,524.00	-95.8%
To State School Building Fund/County School Facilities Fund		7613	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,273,524.00	0.00	4,273,524.00	273,524.00	0.00	273,524.00	-93.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	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	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	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	0.00	0.0%
Proceeds from Leases		8972	0.00	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	0.00	0.0%
Proceeds from SBITAs		8974	0.00	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	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

			20	022-23 Estimated Actual	s		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,676,092.50)	6,676,092.50	0.00	(7,110,639.00)	7,110,639.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,676,092.50)	6,676,092.50	0.00	(7,110,639.00)	7,110,639.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(10,947,917.77)	6,676,092.50	(4,271,825.27)	(7,384,163.00)	7,110,639.00	(273,524.00)	-93.6%

			20	22-23 Estimated Actual	s		2023-24 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	73,738,681.00	0.00	73,738,681.00	77,177,530.00	0.00	77,177,530.00	4.7%
2) Federal Revenue		8100-8299	0.00	12,657,491.54	12,657,491.54	0.00	12,854,711.05	12,854,711.05	1.6%
3) Other State Revenue		8300-8599	1,852,495.04	23,810,792.62	25,663,287.66	1,912,024.00	3,577,087.82	5,489,111.82	-78.6%
4) Other Local Revenue		8600-8799	782,098.00	4,498,684.06	5,280,782.06	761,898.00	2,657,500.00	3,419,398.00	-35.2%
5) TOTAL, REVENUES			76,373,274.04	40,966,968.22	117,340,242.26	79,851,452.00	19,089,298.87	98,940,750.87	-15.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		35,697,281.94	13,094,441.54	48,791,723.48	39,259,762.97	13,467,647.42	52,727,410.39	8.1%
2) Instruction - Related Services	2000-2999		9,480,780.99	3,228,282.56	12,709,063.55	9,517,947.00	2,964,006.41	12,481,953.41	-1.8%
3) Pupil Services	3000-3999		6,931,549.28	7,281,924.36	14,213,473.64	6,585,428.16	5,069,501.16	11,654,929.32	-18.0%
4) Ancillary Services	4000-4999		420,133.87	2,913,075.22	3,333,209.09	400,386.00	3,051,686.39	3,452,072.39	3.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,000,032.92	824,568.52	4,824,601.44	4,257,453.29	774,077.67	5,031,530.96	4.3%
8) Plant Services	8000-8999		5,867,935.12	5,793,062.49	11,660,997.61	5,749,898.84	5,091,435.90	10,841,334.74	-7.0%
9) Other Outgo	9000-9999	Except 7600- 7699	1,003,937.28	1,061,630.75	2,065,568.03	1,003,937.28	1,627,969.00	2,631,906.28	27.4%
10) TOTAL, EXPENDITURES			63,401,651.40	34,196,985.44	97,598,636.84	66,774,813.54	32,046,323.95	98,821,137.49	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,971,622.64	6,769,982.78	19,741,605.42	13,076,638.46	(12,957,025.08)	119,613.38	-99.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,698.73	0.00	1,698.73	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,273,524.00	0.00	4,273,524.00	273,524.00	0.00	273,524.00	-93.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(6,676,092.50)	6,676,092.50	0.00	(7,110,639.00)	7,110,639.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,947,917.77)	6,676,092.50	(4,271,825.27)	(7,384,163.00)	7,110,639.00	(273,524.00)	-93.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,023,704.87	13,446,075.28	15,469,780.15	5,692,475.46	(5,846,386.08)	(153,910.62)	-101.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,152,771.13	8,523,786.71	26,676,557.84	20,176,476.00	21,969,861.99	42,146,337.99	58.0%

			2022-23 Estimated Actua	Is		2023-24 Budget		
<b>Description</b> Fu	Obje nction Codes Cod		Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments	979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		18,152,771.13	8,523,786.71	26,676,557.84	20,176,476.00	21,969,861.99	42,146,337.99	58.0%
d) Other Restatements	979	5 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		18,152,771.13	8,523,786.71	26,676,557.84	20,176,476.00	21,969,861.99	42,146,337.99	58.0%
2) Ending Balance, June 30 (E + F1e)		20,176,476.00	21,969,861.99	42,146,337.99	25,868,951.46	16,123,475.91	41,992,427.37	-0.4%
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	971	5,100.00	0.00	5,100.00	5,100.00	0.00	5,100.00	0.0%
Stores	971	165,719.03	0.00	165,719.03	165,719.03	0.00	165,719.03	0.0%
Prepaid Items	971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	971	9 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	974	0.00	21,969,861.99	21,969,861.99	0.00	16,123,475.91	16,123,475.91	-26.6%
c) Committed								
Stabilization Arrangements	975	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	976	13,534,268.00	0.00	13,534,268.00	16,534,268.00	0.00	16,534,268.00	22.2%
d) Assigned								
Other Assignments (by Resource/Object)	978	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	978	3,100,000.00	0.00	3,100,000.00	3,000,000.00	0.00	3,000,000.00	-3.2%
Unassigned/Unappropriated Amount	979	3,371,388.97	0.00	3,371,388.97	6,163,864.43	0.00	6,163,864.43	82.8%

### Budget, July 1 General Fund Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	9,825,032.47	4,406,727.00
6266	Educator Effectiveness, FY 2021-22	1,177,682.00	963,710.00
6300	Lottery: Instructional Materials	1,672,788.72	1,944,224.68
6546	Mental Health-Related Services	173,382.67	17,193.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,580,650.00	1,580,650.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	737,634.00	412,634.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	5,927.37	5,927.37
7435	Learning Recovery Emergency Block Grant	6,501,795.00	6,501,795.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	154,084.05	142,298.15
9010	Other Restricted Local	140,885.71	148,316.71
Total, Restricted Balance		21,969,861.99	16,123,475.91

### Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

				I	I
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010- 8099	0.00	0.00	0.0%
2) Federal Revenue		8100- 8299	0.00	0.00	0.0%
3) Other State Revenue		8300- 8599	0.00	0.00	0.0%
4) Other Local Revenue		8600- 8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000- 1999	0.00	0.00	0.0%
2) Classified Salaries		2000- 2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000- 3999	0.00	0.00	0.0%
4) Books and Supplies		4000- 4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000- 5999	0.00	0.00	0.0%
6) Capital Outlay		6000- 6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299, 7400- 7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300- 7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900- 8929	0.00	0.00	0.0%
b) Transfers Out		7600- 7629	0.00	0.00	0.0%
2) Other Sources/Uses		. 020	0.00	0.00	0.070
a) Sources		8930- 8979	0.00	0.00	0.0%
b) Uses		7630- 7699	0.00	0.00	0.0%
3) Contributions		8980- 8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,993.24	32,993.24	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,993.24	32,993.24	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,993.24	32,993.24	0.0%
2) Ending Balance, June 30 (E + F1e)			32,993.24	32,993.24	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,993.24	32,993.24	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9340	0.00		
10) TOTAL, ASSETS		2000	0.00		
			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES  1) Deferred Outflows of Resources		9490	0.00		
Deferred Outflows of Resources     TOTAL, DEFERRED OUTFLOWS		<b>343</b> 0	0.00		
			0.00		
I. LIABILITIES  1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9500			
		9610	0.00		
Ourset Lease			0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

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# Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-			
		3102	0.00	0.00	0.0%
PERS		3201- 3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-			
OASDI/Medicare/Alternative		3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401- 3402	0.00	0.00	0.0%
		3501-	0.00	0.00	0.070
Unemploy ment Insurance		3502	0.00	0.00	0.0%
Workers' Compensation		3601-			a = 1.1
·		3602	0.00	0.00	0.0%
OPEB, Allocated		3701- 3702	0.00	0.00	0.0%
OPER Active Employees		3751-			
OPEB, Active Employees		3752	0.00	0.00	0.0%
Other Employee Benefits		3901- 3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0302	0.00	0.00	0.0%
BOOKS AND SUPPLIES			0.00	0.00	0.076

# Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

			2022-23		
Description	Resource Codes	Object Codes	Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400- 5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Hanford Elementary Kings County

## Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010- 8099	0.00	0.00	0.0%
2) Federal Revenue		8100- 8299	0.00	0.00	0.0%
3) Other State Revenue		8300- 8599	0.00	0.00	0.0%
4) Other Local Revenue		8600- 8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
		Except			
9) Other Outgo	9000-9999	7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		. 000	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900- 8929	0.00	0.00	0.0%
b) Transfers Out		7600- 7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930- 8979	0.00	0.00	0.0%
b) Uses		7630- 7699	0.00	0.00	0.0%
3) Contributions		8980- 8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,993.24	32,993.24	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,993.24	32,993.24	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,993.24	32,993.24	0.0%
2) Ending Balance, June 30 (E + F1e)			32,993.24	32,993.24	0.0%
Components of Ending Fund Balance					

412 16 63917 0000000 Form 08 E8BXXNN6N2(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,993.24	32,993.24	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Hanford Elementary Kings County

### Budget, July 1 Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

413 16 63917 0000000 Form 08 E8BXXNN6N2(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activ ity		
0210	Funds	32,993.24	32,993.24
Total, Restricted Balance		32,993.24	32,993.24

				E8BXXNN6			
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference		
A. REVENUES					·		
1) LCFF Sources		8010-8099	0.00	0.00	0.0%		
2) Federal Revenue		8100-8299	0.00	0.00	0.0%		
3) Other State Revenue		8300-8599	1,697.00	0.00	-100.0%		
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%		
5) TOTAL, REVENUES			1,697.00	0.00	-100.0%		
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%		
2) Classified Salaries		2000-2999	0.00	0.00	0.0%		
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%		
4) Books and Supplies		4000-4999	0.00	0.00	0.0%		
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%		
6) Capital Outlay		6000-6999	0.00	0.00	0.0%		
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%		
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%		
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,697.00	0.00	-100.0%		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8900-8929	0.00	0.00	0.0%		
b) Transfers Out		7600-7629	1,698.73	0.00	-100.0%		
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.0%		
b) Uses		7630-7699	0.00	0.00	0.0%		
3) Contributions		8980-8999	0.00	0.00	0.0%		
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,698.73)	0.00	-100.0%		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1.73)	0.00	-100.0%		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	1.73	0.00	-100.0%		
b) Audit Adjustments		9793	0.00	0.00	0.0%		
c) As of July 1 - Audited (F1a + F1b)			1.73	0.00	-100.0%		
d) Other Restatements		9795	0.00	0.00	0.0%		
e) Adjusted Beginning Balance (F1c + F1d)			1.73	0.00	-100.0%		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%		
Components of Ending Fund Balance							
a) Nonspendable							
Rev olv ing Cash		9711	0.00	0.00	0.0%		
Stores		9712	0.00	0.00	0.0%		
Prepaid Items		9713	0.00	0.00	0.09		
All Others		9719	0.00	0.00	0.09		
b) Restricted		9740	0.00	0.00	0.0%		
c) Committed		0750					
Stabilization Arrangements		9750	0.00	0.00	0.09		
Other Commitments		9760	0.00	0.00	0.0%		
d) Assigned		0700	0.00	0.00	2.22		
Other Assignments		9780	0.00	0.00	0.09		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09		
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%		
G. ASSETS							
1) Cash		9110	0.00				
a) in County Treasury							
Fair Value Adjustment to Cash in County Treasury     Section		9111	0.00				
b) in Banks		9120	0.00				
c) in Revolving Cash Account		9130	0.00				
d) with Fiscal Agent/Trustee		9135	0.00				
e) Collections Awaiting Deposit		9140	0.00				
2) Investments		9150	0.00				
3) Accounts Receivable		9200	0.00				
4) Due from Grantor Government		9290	0.00				

### Budget, July 1 Charter Schools Special Revenue Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	0.00	0.00	0.00
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.0
State Aid - Prior Years		8019	0.00	0.00	0.0
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0
	All Other	8096	0.00	0.00	0.0
Transfers to Charter Schools in Lieu of Property Taxes					
Property Taxes Transfers		8097	0.00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.09
TOTAL, LCFF SOURCES			0.00	0.00	0.09
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.09
Special Education Entitlement		8181	0.00	0.00	0.0
Special Education Discretionary Grants		8182	0.00	0.00	0.0
Child Nutrition Programs		8220	0.00	0.00	0.0
Donated Food Commodities		8221	0.00	0.00	0.0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128,	8290			
	5630		0.00	0.00	0.0
Career and Technical Education	3500-3599	8290	0.00	0.00	0.09
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0
OTHER STATE REVENUE	<u> </u>				
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0
Prior Years	6500	8319	0.00	0.00	0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0
	All Other	0010	0.00	0.00	0.0
Child Nutrition Programs		8520	0.00	0.00	0.0

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#### Budget, July 1 Charter Schools Special Revenue Fund Expenditures by Object

					E8BXXNN6N2(2023-24)
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,697.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,697.00	0.00	-100.0%
OTHER LOCAL REVENUE Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts		2002	0.00	5.00	0.5%
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			1,697.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

			2022-23 Estimated		Percent
Description	Resource Codes	Object Codes	Actuals	2023-24 Budget	Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY		0.400			2.20/
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			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	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7110	0.00	0.00	0.070
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out		7140	0.00	0.00	0.070
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service		7200	0.00	0.00	0.070
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7400	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.075
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		7.000	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS			0.00	0.00	0.076
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		55.5	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			0.00	0.00	0.070
Other Authorized Interfund Transfers Out		7619	1,698.73	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7010	1,698.73	0.00	-100.0%
OTHER SOURCES/USES			1,000.70	5.00	.55.676
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds				. , ,	
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### Budget, July 1 Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,698.73)	0.00	-100.0%

### Budget, July 1 Charter Schools Special Revenue Fund Expenditures by Function

			1		1
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,697.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,697.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		,	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			1,697.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,698.73	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,698.73)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1.73)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.73	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.73	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.73	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
опавоідпец/опарріорнатец Антоції.		01 VU	0.00	0.00	0.076

Hanford Elementary Kings County

#### Budget, July 1 Charter Schools Special Revenue Fund Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

E8BXXN							
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference		
A. REVENUES							
1) LCFF Sources		8010-8099	0.00	0.00	0.0%		
2) Federal Revenue		8100-8299	3,499,598.00	3,404,452.00	-2.7%		
3) Other State Revenue		8300-8599	1,245,761.00	1,303,883.00	4.7%		
4) Other Local Revenue		8600-8799	115,786.25	89,480.00	-22.7%		
5) TOTAL, REVENUES			4,861,145.25	4,797,815.00	-1.3%		
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%		
2) Classified Salaries		2000-2999	1,405,199.00	1,408,199.00	0.2%		
3) Employ ee Benefits		3000-3999	632,854.00	645,894.00	2.19		
4) Books and Supplies		4000-4999	2,572,039.75	2,266,990.00	-11.99		
5) Services and Other Operating Expenditures		5000-5999	(45,766.41)	(35,520.00)	-22.49		
6) Capital Outlay		6000-6999	0.00	0.00	0.09		
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.09		
8) Other Outgo - Transfers of Indirect Costs		7300-7399	65,000.00	65,000.00	0.09		
9) TOTAL, EXPENDITURES			4,629,326.34	4,350,563.00	-6.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			231,818.91	447,252.00	92.99		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8900-8929	0.00	0.00	0.09		
b) Transfers Out		7600-7629	0.00	0.00	0.09		
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.09		
b) Uses		7630-7699	0.00	0.00	0.09		
3) Contributions		8980-8999	0.00	0.00	0.09		
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			231,818.91	447,252.00	92.9%		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance		0704	0.004.400.04	0.500.000.50	0.00		
a) As of July 1 - Unaudited		9791	2,364,190.61	2,596,009.52	9.89		
b) Audit Adjustments		9793	0.00	0.00	0.09		
c) As of July 1 - Audited (F1a + F1b)		0705	2,364,190.61	2,596,009.52	9.89		
d) Other Restatements		9795	0.00	0.00	0.09		
e) Adjusted Beginning Balance (F1c + F1d)			2,364,190.61	2,596,009.52	9.89		
2) Ending Balance, June 30 (E + F1e)			2,596,009.52	3,043,261.52	17.29		
Components of Ending Fund Balance							
a) Nonspendable		9711	910.00	910.00	0.09		
Revolving Cash		9712	110,231.84		0.09		
Stores Prepaid Items		9712	0.00	110,231.84	0.09		
All Others		9719	0.00	0.00	0.09		
b) Restricted		9740	2,484,867.68	2,932,119.68	18.09		
c) Committed		3740	2,404,007.00	2,332,113.00	10.0		
Stabilization Arrangements		9750	0.00	0.00	0.09		
Other Commitments		9760	0.00	0.00	0.09		
d) Assigned		3700	0.00	0.00	0.07		
Other Assignments		9780	0.00	0.00	0.09		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09		
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09		
G. ASSETS		5.50	0.00	0.00	0.0.		
1) Cash							
a) in County Treasury		9110	0.00				
The county Treasury  1) Fair Value Adjustment to Cash in County Treasury		9111	0.00				
b) in Banks		9120	0.00				
c) in Revolving Cash Account		9130	0.00				
		9135	0.00				
		0.100	0.00				
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit		9140	n nn	I			
e) Collections Awaiting Deposit		9140 9150	0.00				
		9140 9150 9200	0.00 0.00 0.00				

### Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
		9030	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,254,598.00	3,166,214.00	-2.7%
Donated Food Commodities		8221	245,000.00	238,238.00	-2.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,499,598.00	3,404,452.00	-2.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,245,761.00	1,303,883.00	4.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,245,761.00	1,303,883.00	4.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	0.0%
Food Service Sales		8634	31,480.00	21,480.00	-31.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	40,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	54,306.25	0.00	-100.0%
Fees and Contracts		8002	34,300.23	0.00	-100.076
		0077		40.000.00	
Interagency Services		8677	0.00	18,000.00	New
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	5,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			115,786.25	89,480.00	-22.7%
TOTAL, REVENUES			4,861,145.25	4,797,815.00	-1.3%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES			İ		
Classified Support Salaries		2200	962,457.00	967,476.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	123,076.00	123,227.00	0.1%
Clerical, Technical and Office Salaries		2400	317,496.00	317,496.00	0.0%
Other Classified Salaries		2900	2,170.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,405,199.00	1,408,199.00	0.2%
EMPLOYEE BENEFITS			,,	,	
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	266,499.00	285,708.00	7.2%
OASDI/Medicare/Alternative		3301-3302	107,497.00	107,727.00	0.2%
Health and Welfare Benefits					
		3401-3402	222,323.00	222,323.00	0.0%
Unemployment Insurance		3501-3502	7,026.00	7,041.00	0.2%
Workers' Compensation		3601-3602	29,509.00	23,095.00	-21.7%

					E8BXXNN6N2(2023-24)
Description Re	esource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			632,854.00	645,894.00	2.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	201,545.00	203,545.00	1.0%
Noncapitalized Equipment		4400	38,752.64	12,000.00	-69.0%
Food		4700	2,331,742.11	2,051,445.00	-12.0%
TOTAL, BOOKS AND SUPPLIES			2,572,039.75	2,266,990.00	-11.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,650.00	6,000.00	64.4%
Dues and Memberships		5300	985.41	3,000.00	204.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,630.00	1,480.00	-59.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,740.00	12,740.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(97,846.82)	(89,815.00)	-8.2%
Professional/Consulting Services and Operating Expenditures		5800	30,875.00	30,875.00	0.0%
Communications		5900	200.00	200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(45,766.41)	(35,520.00)	-22.4%
CAPITAL OUTLAY			(12,122.11)	(55,525.55)	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0700	0.00	0.00	0.0%
			0.00	0.00	0.070
OTHER OUTGO (excluding Transfers of Indirect Costs)  Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
		7439	0.00	0.00	
Other Debt Service - Principal  TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7439	0.00	0.00	0.0%
			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		7050	05.000.00	05 000 00	2.00/
Transfers of Indirect Costs - Interfund		7350	65,000.00	65,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			65,000.00	65,000.00	0.0%
TOTAL, EXPENDITURES			4,629,326.34	4,350,563.00	-6.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES				ĺ	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
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Hanford Elementary Kings County Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

### Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Function

			1		1
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,499,598.00	3,404,452.00	-2.7%
3) Other State Revenue		8300-8599	1,245,761.00	1,303,883.00	4.7%
4) Other Local Revenue		8600-8799	115,786.25	89,480.00	-22.7%
5) TOTAL, REVENUES			4,861,145.25	4,797,815.00	-1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,554,196.34	4,277,583.00	-6.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		65,000.00	65,000.00	0.0%
8) Plant Services	8000-8999		10,130.00	7,980.00	-21.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		,	4,629,326.34	4,350,563.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			231,818.91	447,252.00	92.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		2002 2002			0.00/
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			231,818.91	447,252.00	92.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,364,190.61	2,596,009.52	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,364,190.61	2,596,009.52	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,364,190.61	2,596,009.52	9.8%
2) Ending Balance, June 30 (E + F1e)			2,596,009.52	3,043,261.52	17.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	910.00	910.00	0.0%
Stores		9712	110,231.84	110,231.84	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,484,867.68	2,932,119.68	18.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated			5.00	3.00	2.370
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
onassigneu/onappropriateu Amount		31 AO	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,484,867.68	2,932,119.68
Total, Restricted Balance		2,484,867.68	2,932,119.68

					E8BXXNN6N2(2023-24)	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	300,000.00	300,000.00	0.09	
2) Federal Revenue		8100-8299	0.00	0.00	0.09	
3) Other State Revenue		8300-8599	0.00	0.00	0.0	
4) Other Local Revenue		8600-8799	17,389.61	4,000.00	-77.09	
5) TOTAL, REVENUES			317,389.61	304,000.00	-4.29	
B. EXPENDITURES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0	
2) Classified Salaries		2000-2999	0.00	0.00	0.0	
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0	
4) Books and Supplies		4000-4999	0.00	0.00	0.0	
5) Services and Other Operating Expenditures		5000-5999	296,850.00	300,000.00	1.1	
6) Capital Outlay		6000-6999	0.00	0.00	0.0	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0	
9) TOTAL, EXPENDITURES			296,850.00	300,000.00	1.1	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,539.61	4,000.00	-80.5	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0	
b) Transfers Out		7600-7629	0.00	0.00	0.0	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0	
b) Uses		7630-7699	0.00	0.00	0.0	
3) Contributions		8980-8999	0.00	0.00	0.0	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,539.61	4,000.00	-80.59	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	339,382.06	359,921.67	6.1	
b) Audit Adjustments		9793	0.00	0.00	0.0	
c) As of July 1 - Audited (F1a + F1b)			339,382.06	359,921.67	6.1	
d) Other Restatements		9795	0.00	0.00	0.0	
e) Adjusted Beginning Balance (F1c + F1d)			339,382.06	359,921.67	6.1	
2) Ending Balance, June 30 (E + F1e)			359,921.67	363,921.67	1.1	
Components of Ending Fund Balance						
a) Nonspendable						
Rev olving Cash		9711	0.00	0.00	0.0	
Stores		9712	0.00	0.00	0.0	
Prepaid Items		9713	0.00	0.00	0.0	
All Others		9719	0.00	0.00	0.0	
b) Restricted		9740	0.00	0.00	0.0	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0	
Other Commitments		9760	0.00	0.00	0.0	
d) Assigned						
Other Assignments		9780	359,921.67	363,921.67	1.1	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0	
G. ASSETS						
1) Cash						
a) in County Treasury		9110	0.00			
Fair Value Adjustment to Cash in County Treasury		9111	0.00			
b) in Banks		9120	0.00			
c) in Revolving Cash Account		9130	0.00			
d) with Fiscal Agent/Trustee		9135	0.00			
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	0.00			
4) Due from Grantor Government		9290	0.00			

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
		9030	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	300,000.00	300,000.00	0.0%
LCFF/Rev enue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			300,000.00	300,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			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	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	13,389.61	0.00	-100.0%
Other Local Revenue		2000			0.00/
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,389.61	4,000.00	-77.0%
TOTAL, REVENUES			317,389.61	304,000.00	-4.2%
CLASSIFIED SALARIES					
Classified Support Salaries					
Other Classified Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		2200 2900	0.00 0.00	0.00 0.00	0.0% 0.0%
EMPLOYEE BENEFITS			0.00	0.00	0.0%
EMPLOYEE BENEFITS STRS			0.00	0.00	0.0%
		2900	0.00	0.00	0.0%
STRS PERS		2900 3101-3102 3201-3202	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0% 0.0% 0.0%
STRS		3101-3102 3201-3202 3301-3302	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0% 0.0%
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits		3101-3102 3201-3202 3301-3302 3401-3402	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance		3101-3102 3201-3202 3301-3302 3401-3402 3501-3502	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation		3101-3102 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated		3101-3102 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3701-3702	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees		3101-3102 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3701-3702 3751-3752	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits		3101-3102 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3701-3702	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS		3101-3102 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3701-3702 3751-3752	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employ ees Other Employ ee Benefits TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES		3101-3102 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3701-3702 3751-3752 3901-3902	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS		3101-3102 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3701-3702 3751-3752	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employ ees Other Employ ee Benefits TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES		3101-3102 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3701-3702 3751-3752 3901-3902	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employ ees Other Employ ee Benefits TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES Books and Other Reference Materials		2900 3101-3102 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3701-3702 3751-3752 3901-3902	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	296,850.00	300,000.00	1.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			296,850.00	300,000.00	1.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			296,850.00	300,000.00	1.1%
INTERFUND TRANSFERS			200,000.00	555,555.55	
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		70.0	0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					2.2
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0070	0.00	0.00	0.0%
USES			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES		1033	0.00	0.00	0.0%
			0.00	0.00	0.0%
CONTRIBUTIONS  Contributions from Unrestricted Reviewed		9000	0.00	0.00	0.000
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

			1	1	E0DAXINION2(2023-24	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	300,000.00	300,000.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	17,389.61	4,000.00	-77.0%	
5) TOTAL, REVENUES			317,389.61	304,000.00	-4.2%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		296,850.00	300,000.00	1.1%	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES		•	296,850.00	300,000.00	1.1%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			20,539.61	4,000.00	-80.5%	
D. OTHER FINANCING SOURCES/USES			20,539.61	4,000.00	-80.5%	
I) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629			0.0%	
,		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses		0000 0070	0.00	0.00	0.00/	
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,539.61	4,000.00	-80.5%	
F. FUND BALANCE, RESERVES  1) Beginning Fund Balance						
		9791	339,382.06	359,921.67	6.1%	
a) As of July 1 - Unaudited		9791				
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			339,382.06	359,921.67	6.1%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			339,382.06	359,921.67	6.1%	
2) Ending Balance, June 30 (E + F1e)			359,921.67	363,921.67	1.1%	
Components of Ending Fund Balance						
a) Nonspendable						
Rev olv ing Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	0.00	0.00	0.0%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments (by Resource/Object)		9780	359,921.67	363,921.67	1.1%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
		00	5.00	0.00	3.07	

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Hanford Elementary Kings County Budget, July 1 Deferred Maintenance Fund Exhibit: Restricted Balance Detail

Resource Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance	0.00	0.00

Budget, July 1 Pupil Transportation Equipment Fund Expenditures by Object

					E8BXXNN6N2(2023-24
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,194.71	6,000.00	-57.7%
5) TOTAL, REVENUES			14,194.71	6,000.00	-57.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	30,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,805.29)	6,000.00	-138.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,194.71	106,000.00	25.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	283,748.56	367,943.27	29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			283,748.56	367,943.27	29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			283,748.56	367,943.27	29.7%
2) Ending Balance, June 30 (E + F1e)			367,943.27	473,943.27	28.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	367,943.27	473,943.27	28.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
o) recounts reconstant					

Description R	esource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		3000	0.00		
· ·			0.00		
J. DEFERRED INFLOWS OF RESOURCES		0000			
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	6,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	11,194.71	0.00	-100.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
		6799			
TOTAL, OTHER LOCAL REVENUE			14,194.71	6,000.00	-57.7%
TOTAL, REVENUES			14,194.71	6,000.00	-57.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3331-0002	0.00	0.00	0.0%
			0.00	0.00	0.0%
BOOKS AND SUPPLIES  Realize and Other Deference Meterials		4000	2.5-	0.55	2.25
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%

## Budget, July 1 Pupil Transportation Equipment Fund Expenditures by Object

			1	1		
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%	
CAPITAL OUTLAY						
Equipment		6400	30,000.00	0.00	-100.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			30,000.00	0.00	-100.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Debt Service						
Debt Service - Interest		7438	0.00	0.00	0.0%	
Other Debt Service - Principal		7439	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			30,000.00	0.00	-100.0%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%	
INTERFUND TRANSFERS OUT						
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
OTHER SOURCES/USES						
SOURCES						
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%	
Long-Term Debt Proceeds						
Proceeds from Leases		8972	0.00	0.00	0.0%	
Proceeds from SBITAs		8974	0.00	0.00	0.0%	
(c) TOTAL, SOURCES			0.00	0.00	0.0%	
USES						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%	
(d) TOTAL, USES			0.00	0.00	0.0%	
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%	
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%	
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.0%	

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,194.71	6,000.00	-57.7%
5) TOTAL, REVENUES			14,194.71	6,000.00	-57.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		30,000.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			30,000.00	0.00	100.070
FINANCING SOURCES AND USES (A5 - B10)			(15,805.29)	6,000.00	-138.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,194.71	106,000.00	25.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	283,748.56	367,943.27	29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			283,748.56	367,943.27	29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0.00	283,748.56	367,943.27	29.7%
2) Ending Balance, June 30 (E + F1e)			367,943.27	473,943.27	28.8%
Components of Ending Fund Balance			301,943.21	470,040.27	20.070
a) Nonspendable		9711	0.00	0.00	0.00/
Revolving Cash			0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	367,943.27	473,943.27	28.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Budget, July 1 Pupil Transportation Equipment Fund Exhibit: Restricted Balance Detail

Hanford Elementary Kings County

Resource Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance	0.00	0.00

## Budget, July 1 Special Reserve Fund for Postemployment Benefits Expenditures by Object

ANSWINDED   ACTION				2022 22 5-4: 1		P
Difference   100 to 1	Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Parlament   Manument	A. REVENUES					
0.000	1) LCFF Sources		8010-8099	0.00	0.00	0.0%
Direct net Recents   90,000	2) Federal Revenue		8100-8299	0.00	0.00	0.0%
DOUGLE   DECEMBEN   1000 1999   1000   100	3) Other State Revenue		8300-8599	0.00	0.00	0.0%
	4) Other Local Revenue		8600-8799	560,880.53	200,000.00	-64.3%
Coefficients Sabrers   1909   1900   200	5) TOTAL, REVENUES			560,880.53	200,000.00	-64.3%
Description Elements	B. EXPENDITURES					
10   10   10   10   10   10   10   10	1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
Sports and Supplem	2) Classified Salaries		2000-2999	0.00	0.00	0.0%
5,5 Services and Cfree Cypeardy Pipeardanies   500,0000   0.00	3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
Command Contaign   Tender of Indirect Costs   7100-7289, AURO 1989   0.00   0	4) Books and Supplies		4000-4999	0.00	0.00	0.0%
1,0   1,0	5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
	6) Capital Outlay		6000-6999	0.00	0.00	0.0%
5,10006, EPRIADURIUSES   50,000,00   5,43	7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVISURIS OVER EXPENDITURES BEFORE OTHER  1.0. DITMER FINANCING SOUNCES USES  1.0. TIMER FINANCING SOUNCES USES  1.0 TIMER FINANCING SOUNCES USES  1.0 TIMER FINANCING SOUNCES USES  2.0 DITMER FINANCING SOUNCESUSES  2.0 DITMER FINANCING SOUNCESUS SOUNCES  2.0 DITMER FINANCING SOUNCES SOUNCES  2.0 DITMER FINANCING SOUNCES  2.0 DITMER FINANCING S	8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
FINALONIC SOURCES AND USES (A5 - 89)   20.000   0.45 / 39)   DOTTIER FINALONIC SOURCESUSES	9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
D. OTHER PINANCING SOURCESURES   1) interfund Transfers   10   interfund				560,880.53	200,000.00	-64.3%
8) Treafers In	D. OTHER FINANCING SOURCES/USES					
b) Transfers Out         7600-7829         0.00         0.00         0.0%           2) Cither Sources/Uses         9500-9979         0.00         0.00         0.00           b) Uses         7830-7989         0.00         0.00         0.00           5) Uses         17630-7989         0.00         0.00         0.00           4) TOTAL, OTHER FINANCING SOURCESUSES         1,173,524.00         173,524.00         352,52           NET INCREASE (IDECREASE) IN FUND BALANCE (C P Dq         1,734,445.31         373,524.00         352,52           F. FUND BALANCE, RESERVES         1,173,524.00         13,162,726.50         15.2%           1) Beginning Fund Editations         9791         11,428,322.05         13,162,726.50         15.2%           2) As all July 1, Usualised Fund Fund         9783         0.00         0.00         0.00           2) As all July 1, Usualised Fund Fund         9783         0.00         0.00         0.0%           2) Chard Restatements         9793         1,142,922.05         13,162,726.56         15.2%           4) Other Restatements         9793         1,142,922.05         13,162,726.56         15.2%           3) Other Restatements         9793         0.00         0.00         0.0%           4) Charles	1) Interfund Transfers					
2) Other Sources Uses a) Sources b) Uses 7803-7869 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	a) Transfers In		8900-8929	1,173,524.00	173,524.00	-85.2%
8 Soucee 8 S00-2079 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	b) Transfers Out		7600-7629	0.00	0.00	0.0%
b) Uses	2) Other Sources/Uses					
3) Contributions	a) Sources		8930-8979	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCESIUSES  E. NET INCREASE (DECREASE) IN FUND BALANCE (c + 04)  E. NET INCREASE (DECREASE) IN FUND BALANCE (c + 04)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance  a) As of July 1 - Unaudited  3) F971  11,428,322.05  13,162,726.58  15,276  30 00 0.00  0.00	b) Uses		7630-7699	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 1,734,404,53 373,534.00 -78,5% F. F. FLUND BALANCE, RESERVES 1 1,000	3) Contributions		8980-8999	0.00	0.00	0.0%
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1: Unaudited (9791 11.428,322.05 13.162,726.58 15.2% b) Audit Adjustments (9793 0.00 0.00 0.00 0.00 c) As of July 1: Audited (F1a F1b) (1) Charlestements (9795 0.00 0.00 0.00 c) As of July 1: Audited (F1a F1b) (1) Charlestements (9795 1.00 0.00 0.00 c) Asserts (1) Claydrad Baginning Balance (F1c FF1d) (1) Charlestements (1) Components of Ending Fund Balance a) Nonsperidable Revolving Cash Revolving Cash (1) Charlestements (1) Charlestements (1) Components of Ending Fund Balance (1) Components of Ending Fund Balance (2) Nonsperidable Revolving Cash (3) Charlestements (3) Components (1) Componen	4) TOTAL, OTHER FINANCING SOURCES/USES			1,173,524.00	173,524.00	-85.2%
1) Beginning Fund Balance a) As of July 1 - Unaudited (	E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,734,404.53	373,524.00	-78.5%
a) Ac of July 1 - Uneudited 9791 11.428,322.05 13.162,726.58 15.2% b) Audit Adjustments 9793 0.00 0.00 0.0% 0.0% 0.0% 0.0% 0.0% 0.0	F. FUND BALANCE, RESERVES					
b) Audit Adjustments 9783 0.00 0.00 0.0% c) As of July 1 - Audited (F1 = F1b) 11,428,322 05 13,162,726.58 15,2% d) Other Restatements 9795 0.00 0.00 0.00 0.00% e) Adjusted Beginning Balance (F1c + F1d) 11,428,322 05 13,162,726.58 15,2% 2) Ending Balance, June 30 (C + F1e) 13,162,726.58 13,162,726.58 15,2% 2) Ending Balance, June 30 (C + F1e) 13,162,726.58 13,162,726.58 15,2% 2) Ending Balance, June 30 (C + F1e) 13,162,726.58 13,162,726.58 15,2% 2) Ending Balance, June 30 (C + F1e) 13,162,726.58 13,536,25.58 2,8% Components of Ending Fund Balance  Revolving Cash 9711 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	1) Beginning Fund Balance					
c) As of July 1 - Audited (Fta + F1b)	a) As of July 1 - Unaudited		9791	11,428,322.05	13,162,726.58	15.2%
d) Other Restatements 9755 0.00 0.00 0.0% 0.0% o.04 0.0% o.04 0.00 0.00 0.0% o.05 0.05 0.05 0.05 0.05 0.05 0.05 0.05	b) Audit Adjustments		9793	0.00	0.00	0.0%
e) Adjusted Beginning Balance (Fite + Fitd) 11,428,322.05 (13,162,726.58 13,536,250.58 2.8% 2.8% 2.8% 2.8% 2.8% 2.8% 2.8% 2.8	c) As of July 1 - Audited (F1a + F1b)			11,428,322.05	13,162,726.58	15.2%
2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9712 0.00 0.00 0.00 Pepaid Items 9713 0.00 0.00 0.00 All Others b) Restricted 9719 0.00 0.00 0.00 c) 0.00 c) 0.00 c) 0.00 c) 0.00 d) 0.0	d) Other Restatements		9795	0.00	0.00	0.0%
Components of Ending Fund Balance	e) Adjusted Beginning Balance (F1c + F1d)			11,428,322.05	13,162,726.58	15.2%
a) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 0.0% Stores 9712 0.00 0.00 0.00 0.0% Prepaid Items 9713 0.00 0.00 0.00 0.0% All Others 9719 0.00 0.00 0.00 0.0% All Others 9719 0.00 0.00 0.00 0.0% c) Committed 9740 0.00 0.00 0.00 0.0% C) Committed 9750 0.00 0.00 0.00 0.0% Other Commitments 9760 0.00 0.00 0.00 0.0% Other Commitments 9760 0.00 0.00 0.00 0.0% d) Assigned Other Assignments 9760 13,162,726.58 13,536,250.58 2.8% e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9760 0.00 0.00 0.00 0.0%  G. ASSETS 1) Cash a) in County Treasury 9170 0.00 0.00 0.00 b) in Banks 9120 0.00 c) in Revolving Cash Account 9130 0.00 c) in Revolving Cash Account 9130 0.00 c) in Revolving Deposit 9140 0.00 c) Clections Awaiting Deposit 9140 0.00 c) (Clections Awaiting Deposit 9140 0.00 c) (Clections Awaiting Deposit 9150 0.00 c) (Clections Awaiting	2) Ending Balance, June 30 (E + F1e)			13,162,726.58	13,536,250.58	2.8%
Revolving Cash   9711   0.00   0.00   0.0%   0.0%   1.0%	Components of Ending Fund Balance					
Stores   9712   0.00   0.00   0.0%     Prepaid Items   9713   0.00   0.00   0.0%     All Others   9719   0.00   0.00   0.0%     By Restricted   9740   0.00   0.00   0.0%     By Restricted   9740   0.00   0.00   0.0%     Cy Committed   9750   0.00   0.00   0.00   0.0%     Stabilization Arrangements   9750   0.00   0.00   0.00   0.0%     Cy Committed   9760   0.00   0.00   0.00   0.0%     Cy Assigned   9760   0.00   0.00   0.00   0.0%     Cy Assigned   0.00   0.00   0.00   0.0%     Cy Assigned   0.00   0.00   0.00   0.0%     Cy Assers   0.00   0.00   0.00   0.0%     Cy Assers   0.00   0.00   0.0%     Cy Assers   0.00   0.00   0.00   0.00     Cy Assers   0.00   0.00   0.00   0.00   0.00     Cy Assers   0.00   0.00   0.00   0.00   0.00     Cy Assers   0.00   0.00   0.00   0.00   0.00   0.00     Cy Assers   0.00	a) Nonspendable					
Prepaid Items         9713         0.00         0.00         0.0%           All Others         9719         0.00         0.00         0.0%           b) Restricted         9740         0.00         0.00         0.0%           c) Committed         """         """         """         """         """         """         0.00         0.00         0.0%	Revolving Cash		9711	0.00	0.00	0.0%
All Others 9719 0.00 0.00 0.0% 0.0% b) Restricted 9740 0.00 0.00 0.00 0.0% 0.0% 0.0% 0.0% 0.	Stores		9712	0.00	0.00	0.0%
b) Restricted 9740 0.00 0.00 0.0% c) Committed 9750 0.00 0.00 0.00 0.0% 0.0% 0.0% 0.0% 0.	Prepaid Items		9713	0.00	0.00	0.0%
c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	All Others		9719	0.00	0.00	0.0%
Stabilization Arrangements   9750   0.00   0.00   0.0%	b) Restricted		9740	0.00	0.00	0.0%
Other Commitments 9760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	c) Committed					
Assigned	Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Assignments       9780       13,162,726.58       13,536,250.58       2.8%         e) Unassigned/Unappropriated Reserve for Economic Uncertainties       9789       0.00       0.00       0.0%         Unassigned/Unappropriated Amount       9790       0.00       0.00       0.0%         G. ASSETS       3 in County Treasury       9110       0.00       0.00       0.00       0.0% <td< td=""><td>Other Commitments</td><td></td><td>9760</td><td>0.00</td><td>0.00</td><td>0.0%</td></td<>	Other Commitments		9760	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.0% Unassigned/Unappropriated Amount 9790 0.00 0.00 0.0% 0.0% 0.0% 0.0% 0.0% 0.	d) Assigned					
Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.0%  G. ASSETS  1) Cash  a) in County Treasury 9110 0.00  1) Fair Value Adjustment to Cash in County Treasury 9111 0.00  b) in Banks 9120 0.00  c) in Rev olving Cash Account 9130 0.00  d) with Fiscal Agent/Trustee 9135 0.00  e) Collections Awaiting Deposit 9140 0.00  2) Investments 9150 0.00  3) Accounts Receivable 9200 0.00	Other Assignments		9780	13,162,726.58	13,536,250.58	2.8%
G. ASSETS  1) Cash a) in County Treasury 9110 0.00 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 0.00 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00 2) Investments 9150 0.00 3) Accounts Receivable	e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 0.00 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00 2) Investments 9150 0.00 3) Accounts Receivable	Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
a) in County Treasury 9110 0.00  1) Fair Value Adjustment to Cash in County Treasury 9111 0.00  b) in Banks 9120 0.00  c) in Revolving Cash Account 9130 0.00  d) with Fiscal Agent/Trustee 9135 0.00  e) Collections Awaiting Deposit 9140 0.00  2) Investments 9150 0.00  3) Accounts Receivable 9200 0.00	G. ASSETS					
1) Fair Value Adjustment to Cash in County Treasury       9111       0.00         b) in Banks       9120       0.00         c) in Revolving Cash Account       9130       0.00         d) with Fiscal Agent/Trustee       9135       0.00         e) Collections Awaiting Deposit       9140       0.00         2) Investments       9150       0.00         3) Accounts Receivable       9200       0.00	1) Cash					
b) in Banks 9120 0.00 c) in Rev olving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00 2) Investments 9150 0.00 3) Accounts Receivable 9200 0.00	a) in County Treasury		9110	0.00		
c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00 2) Investments 9150 0.00 3) Accounts Receivable 9200 0.00	1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
d) with Fiscal Agent/Trustee       9135       0.00         e) Collections Awaiting Deposit       9140       0.00         2) Investments       9150       0.00         3) Accounts Receivable       9200       0.00	b) in Banks		9120	0.00		
e) Collections Awaiting Deposit       9140       0.00         2) Investments       9150       0.00         3) Accounts Receivable       9200       0.00	c) in Revolving Cash Account		9130	0.00		
2) Investments       9150       0.00         3) Accounts Receivable       9200       0.00	d) with Fiscal Agent/Trustee		9135	0.00		
3) Accounts Receivable 9200 0.00	e) Collections Awaiting Deposit		9140	0.00		
	2) Investments		9150	0.00		
4) Due from Grantor Government 9290 0.00	3) Accounts Receivable		9200	0.00		
	4) Due from Grantor Government		9290	0.00		

## Budget, July 1 Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
		9640	0.00		
4) Current Loans 5) Unearned Revenue		9650	0.00		
		9050			
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	110,000.00	200,000.00	81.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	450,880.53	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			560,880.53	200,000.00	-64.3%
TOTAL, REVENUES			560,880.53	200,000.00	-64.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,173,524.00	173,524.00	-85.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,173,524.00	173,524.00	-85.2%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES		. 201	0.00	0.00	0.0%
CONTRIBUTIONS			3.00	3.00	5.676
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0990	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,173,524.00	173,524.00	-85.2%

## Budget, July 1 Special Reserve Fund for Postemployment Benefits Expenditures by Function

			200 00 5 (1		Percent
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	560,880.53	200,000.00	-64.3%
5) TOTAL, REVENUES			560,880.53	200,000.00	-64.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			560,880.53	200,000.00	-64.3%
D. OTHER FINANCING SOURCES/USES			300,000.33	200,000.00	-04.570
1) Interfund Transfers					
a) Transfers In		8900-8929	1,173,524.00	173,524.00	-85.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,173,524.00	173,524.00	-85.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,734,404.53	373,524.00	-78.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,428,322.05	13,162,726.58	15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,428,322.05	13,162,726.58	15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,428,322.05	13,162,726.58	15.2%
2) Ending Balance, June 30 (E + F1e)			13,162,726.58	13,536,250.58	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed		3140	0.00	0.00	0.0%
		9750	0.00	0.00	0.00
Stabilization Arrangements			0.00	0.00	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,162,726.58	13,536,250.58	2.89
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Hanford Elementary Kings County

## Budget, July 1 Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

440 16 63917 0000000 Form 20 E8BXXNN6N2(2023-24)

Resource Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance	0.00	0.00

16 63917 0000000 Form 21 E8BXXNN6N2(2023-24)

					E8BXXNN6N2(2023-24
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	97,934.22	0.00	-100.0%
5) TOTAL, REVENUES			97,934.22	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,721,147.29	167,210.65	-90.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,721,147.29	167,210.65	-90.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,623,213.07)	(167,210.65)	-89.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	311,682.86	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(311,682.86)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,934,895.93)	(167,210.65)	-91.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,102,106.58	167,210.65	-92.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,102,106.58	167,210.65	-92.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,102,106.58	167,210.65	-92.0%
2) Ending Balance, June 30 (E + F1e)			167,210.65	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	167,210.65	0.00	-100.0%
c) Committed		2. 10	101,210.00	5.00	.53.07
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		0.00	3.30	0.50	3.070
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		5,00	0.00	0.00	3.076
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9789 9790	0.00	0.00	0.0%
G. ASSETS		3130	0.00	0.00	0.0%
1) Cash					
		9110	0.00		
a) in County Treasury		9110 9111			
Fair Value Adjustment to Cash in County Treasury     Section			0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Budget, July 1 Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
			0.00		
5) Unearned Revenue		9650			
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0
All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		0000	0.00	0.00	0.0
OTHER LOCAL REVENUE			0.00	0.00	0.0
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.0
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0
Other		8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	15,000.00	0.00	-100.0
Net Increase (Decrease) in the Fair Value of Investments		8662	82,934.22	0.00	-100.0
Other Local Revenue		0002	02,934.22	0.00	-100.0
		9600	0.00	0.00	
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			97,934.22	0.00	-100.0
TOTAL, REVENUES			97,934.22	0.00	-100.0
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.0

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.
Other Employees Benefits		3901-3902	0.00	0.00	0.
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.
			0.00	0.00	0.
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.
Materials and Supplies		4300	0.00	0.00	0.
Noncapitalized Equipment		4400	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.
Travel and Conferences		5200	0.00	0.00	0.
Insurance		5400-5450	0.00	0.00	0.
Operations and Housekeeping Services		5500	0.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.
Transfers of Direct Costs		5710	0.00	0.00	0.
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.
Communications		5900	0.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.
Land Improvements		6170	0.00	0.00	0.
Buildings and Improvements of Buildings		6200	1,721,147.29	167,210.65	-90
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.
Equipment		6400	0.00	0.00	0.
Equipment Replacement		6500	0.00	0.00	0.
Lease Assets		6600	0.00	0.00	0.
Subscription Assets		6700	0.00	0.00	0
TOTAL, CAPITAL OUTLAY			1,721,147.29	167,210.65	-90.
OTHER OUTGO (excluding Transfers of Indirect Costs)			,,,,,,,,,,	,	
Other Transfers Out					
		7200	0.00	0.00	0
All Other Transfers Out to All Others		7299	0.00	0.00	0
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0
Debt Service - Interest		7438	0.00	0.00	0.
Other Debt Service - Principal		7439	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.
TOTAL, EXPENDITURES			1,721,147.29	167,210.65	-90
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0
INTERFUND TRANSFERS OUT					_
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	311,682.86	0.00	-100
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0
(b) TOTAL, INTERFUND TRANSFERS OUT		7013	311,682.86	0.00	-100
			311,002.80	0.00	-100
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0
		8953	0.00	0.00	0
Proceeds from Disposal of Capital Assets		6933	0.00	0.00	0
Proceeds from Disposal of Capital Assets Other Sources		6933	0.00	0.00	O

Hanford Elementary Kings County Budget, July 1 Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(311,682.86)	0.00	-100.0%

					E8BXXNN6N2(2023-24)	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	97,934.22	0.00	-100.0%	
5) TOTAL, REVENUES			97,934.22	0.00	-100.0%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		1,721,147.29	167,210.65	-90.3%	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES		,	1,721,147.29	167,210.65	-90.3%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(1,623,213.07)	(167,210.65)	-89.7%	
D. OTHER FINANCING SOURCES/USES			(1,020,210.07)	(107,210.00)	-03.770	
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	311,682.86	0.00	-100.0%	
2) Other Sources/Uses		7000-7020	011,002.00	0.00	-100.070	
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0399	(311,682.86)	0.00	-100.0%	
			(1,934,895.93)	(167,210.65)	-91.4%	
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(1,934,695.93)	(167,210.65)	-91.476	
F. FUND BALANCE, RESERVES  1) Beginning Fund Balance						
		9791	2,102,106.58	167,210.65	-92.0%	
a) As of July 1 - Unaudited     b) Audit Adjustments		9793	0.00	0.00	0.0%	
		9793				
c) As of July 1 - Audited (F1a + F1b)		0705	2,102,106.58	167,210.65	-92.0%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			2,102,106.58	167,210.65	-92.0%	
2) Ending Balance, June 30 (E + F1e)			167,210.65	0.00	-100.0%	
Components of Ending Fund Balance						
a) Nonspendable						
Rev olv ing Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	167,210.65	0.00	-100.0%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Budget, July 1 Building Fund Exhibit: Restricted Balance Detail

Hanford Elementary Bui Kings County Exhibit: Rest 446 16 63917 0000000 Form 21 E8BXXNN6N2(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	167,210.65	0.00
Total, Restricted Balance		167,210.65	0.00

				E8BXXNN6N2(202		
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	437,576.55	215,000.00	-50.9%	
5) TOTAL, REVENUES			437,576.55	215,000.00	-50.9%	
B. EXPENDITURES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%	
2) Classified Salaries		2000-2999	0.00	0.00	0.0%	
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%	
4) Books and Supplies		4000-4999	0.00	0.00	0.09	
5) Services and Other Operating Expenditures		5000-5999	120,000.00	120,000.00	0.09	
6) Capital Outlay		6000-6999	0.00	0.00	0.09	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.09	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09	
9) TOTAL, EXPENDITURES			120,000.00	120,000.00	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			317,576.55	95,000.00	-70.1%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.09	
b) Transfers Out		7600-7629	0.00	0.00	0.09	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.09	
b) Uses		7630-7699	0.00	0.00	0.09	
3) Contributions		8980-8999	0.00	0.00	0.09	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			317,576.55	95,000.00	-70.1%	
F. FUND BALANCE, RESERVES			317,370.33	33,000.00	-70.17	
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	887,458.12	1,205,034.67	35.8%	
b) Audit Adjustments		9793	0.00	0.00	0.09	
c) As of July 1 - Audited (F1a + F1b)		0700	887,458.12	1,205,034.67	35.89	
d) Other Restatements		9795	0.00	0.00	0.09	
•		9793	887,458.12	1,205,034.67	35.89	
e) Adjusted Beginning Balance (F1c + F1d)					7.99	
2) Ending Balance, June 30 (E + F1e)			1,205,034.67	1,300,034.67	7.97	
Components of Ending Fund Balance						
a) Nonspendable		0744			0.00	
Revolving Cash		9711	0.00	0.00	0.09	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.09	
All Others		9719	0.00	0.00	0.09	
b) Restricted		9740	1,205,034.67	1,300,034.67	7.99	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.09	
Other Commitments		9760	0.00	0.00	0.09	
d) Assigned						
Other Assignments		9780	0.00	0.00	0.09	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09	
G. ASSETS						
1) Cash						
a) in County Treasury		9110	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00			
b) in Banks		9120	0.00			
c) in Revolving Cash Account		9130	0.00			
d) with Fiscal Agent/Trustee		9135	0.00			
		9140	0.00			
e) Collections Awaiting Deposit		3140	0.00			
e) Collections Awaiting Deposit  2) Investments		9150	0.00			

					E8BXXNN6N2(2023-
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
		9030	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES		0000	0.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.
All Other State Revenue		8590	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.
Unsecured Roll		8616	0.00	0.00	0.
Prior Years' Taxes		8617	0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0.
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0
Other		8622	0.00	0.00	0.
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.
Penalties and Interest from Delinquent Non-LCFF Taxes		8625 8629	0.00	0.00	0.
		0029	0.00	0.00	0.
Sales		0004	0.55	0.55	_
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Interest		8660	9,000.00	15,000.00	66.
Net Increase (Decrease) in the Fair Value of Investments		8662	28,576.55	0.00	-100.
Fees and Contracts					
Mitigation/Dev eloper Fees		8681	400,000.00	200,000.00	-50.
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.
All Other Transfers In from All Others		8799	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			437,576.55	215,000.00	-50.
TOTAL, REVENUES			437,576.55	215,000.00	-50.
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.
			0.00	0.00	١.
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
		4400	0.00	0.00	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES		E400	0.00	0.00	0.004
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,000.00	100,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	20,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			120,000.00	120,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0700	0.00	0.00	0.0%
			0.00	0.00	0.070
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out		7000			0.00/
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			120,000.00	120,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources			1.00	2.00	2.070
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
		5505	0.00	0.00	0.0 %
Long-Term Debt Proceeds			I I		

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Hanford Elementary Kings County Budget, July 1 Capital Facilities Fund Expenditures by Object 450 16 63917 0000000 Form 25 E8BXXNN6N2(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	437,576.55	215,000.00	-50.9%	
5) TOTAL, REVENUES			437,576.55	215,000.00	-50.9%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		20,000.00	20,000.00	0.0%	
8) Plant Services	8000-8999		100,000.00	100,000.00	0.0%	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES		,	120,000.00	120,000.00	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER						
FINANCING SOURCES AND USES(A5 -B10)  D. OTHER FINANCING SOURCES/USES			317,576.55	95,000.00	-70.1%	
Ther Financing Sources/USES     I) Interfund Transfers						
		8900-8929	0.00	0.00	0.0%	
a) Transfers In						
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses		2002 2072			2.00/	
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			317,576.55	95,000.00	-70.1%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance		0704	007.450.40	4 005 004 07	25.00/	
a) As of July 1 - Unaudited		9791	887,458.12	1,205,034.67	35.8%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		0705	887,458.12	1,205,034.67	35.8%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			887,458.12	1,205,034.67	35.8%	
2) Ending Balance, June 30 (E + F1e)			1,205,034.67	1,300,034.67	7.9%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	1,205,034.67	1,300,034.67	7.9%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Budget, July 1 Capital Facilities Fund Exhibit: Restricted Balance Detail

Hanford Elementary Kings County

Resource D	escription	2022-23 Estimated Actuals	2023-24 Budget
9010 R.	other testricted		
Total, Restricted Balance		1,205,034.67	1,300,034.67

					E8BXXNN6N2(2023-24)		
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference		
A. REVENUES							
1) LCFF Sources		8010-8099	0.00	0.00	0.09		
2) Federal Revenue		8100-8299	0.00	0.00	0.0		
3) Other State Revenue		8300-8599	1,955,678.00	0.00	-100.0		
4) Other Local Revenue		8600-8799	47,679.19	0.00	-100.0		
5) TOTAL, REVENUES			2,003,357.19	0.00	-100.0		
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.0		
2) Classified Salaries		2000-2999	0.00	0.00	0.0		
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0		
4) Books and Supplies		4000-4999	0.00	0.00	0.0		
5) Services and Other Operating Expenditures		5000-5999	1,593.98	0.00	-100.0		
6) Capital Outlay		6000-6999	1,270,561.81	0.00	-100.0		
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0		
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0		
9) TOTAL, EXPENDITURES			1,272,155.79	0.00	-100.0		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			731,201.40	0.00	-100.0		
D. OTHER FINANCING SOURCES/USES	-						
1) Interfund Transfers							
a) Transfers In		8900-8929	311,682.86	0.00	-100.0		
b) Transfers Out		7600-7629	1,955,678.00	0.00	-100.0		
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.0		
b) Uses		7630-7699	0.00	0.00	0.0		
3) Contributions		8980-8999	0.00	0.00	0.0		
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,643,995.14)	0.00	-100.0		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(912,793.74)	0.00	-100.0		
			(812,733.74)	0.00	-100.0		
F. FUND BALANCE, RESERVES  1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	912,793.74	0.00	-100.0		
b) Audit Adjustments		9793	0.00	0.00	0.0		
		9793					
c) As of July 1 - Audited (F1a + F1b)		0705	912,793.74	0.00	-100.0		
d) Other Restatements		9795	0.00	0.00	0.0		
e) Adjusted Beginning Balance (F1c + F1d)			912,793.74	0.00	-100.0		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0		
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash		9711	0.00	0.00	0.0		
Stores		9712	0.00	0.00	0.0		
Prepaid Items		9713	0.00	0.00	0.0		
All Others		9719	0.00	0.00	0.0		
b) Restricted		9740	0.00	0.00	0.0		
c) Committed							
Stabilization Arrangements		9750	0.00	0.00	0.0		
Other Commitments		9760	0.00	0.00	0.0		
d) Assigned		2.00	5.00	3.30	0.0		
Other Assignments		9780	0.00	0.00	0.0		
		3100	0.00	0.00	0.0		
e) Unassigned/Unappropriated		0700	2.75	2.05			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0		
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0		
G. ASSETS							
1) Cash		9110	0.00				
Cash     a) in County Treasury							
		9111	0.00				
a) in County Treasury		9111 9120	0.00				
a) in County Treasury     1) Fair Value Adjustment to Cash in County Treasury							
a) in County Treasury     1) Fair Value Adjustment to Cash in County Treasury     b) in Banks		9120	0.00				
a) in County Treasury  1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Rev olving Cash Account d) with Fiscal Agent/Trustee		9120 9130 9135	0.00 0.00 0.00				
a) in County Treasury  1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account		9120 9130	0.00 0.00				

			,	<u> </u>	E8BXXNN6N2(2023-24)
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	1,955,678.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,955,678.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	47,679.19	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,679.19	0.00	-100.0%
TOTAL, REVENUES			2,003,357.19	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,593.98	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,593.98	0.00	-100.0%
CAPITAL OUTLAY			,,,,,,		
Land		6100	0.00	0.00	0.0%
		6170	0.00	0.00	0.0%
Land Improvements			1		
Buildings and Improvements of Buildings		6200	1,270,561.81	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,270,561.81	0.00	-100.0%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,272,155.79	0.00	-100.0%
INTERFUND TRANSFERS			, , ,		-
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	311,682.86	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		55.15			
INTERFUND TRANSFERS OUT			311,682.86	0.00	-100.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
		7619	1	0.00	-100.0%
Other Authorized Interfund Transfers Out		7019	1,955,678.00		
(b) TOTAL, INTERFUND TRANSFERS OUT			1,955,678.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
			0.00	0.00	5.070
			0.00	0.00	0.00/
(d) TOTAL, USES			0.00	0.00	0.0%
		8980	0.00	0.00	0.0%

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Budget, July 1 County School Facilities Fund Expenditures by Object

Hanford Elementary Kings County

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,643,995.14)	0.00	-100.0%

E8BXXN						
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	1,955,678.00	0.00	-100.0%	
4) Other Local Revenue		8600-8799	47,679.19	0.00	-100.0%	
5) TOTAL, REVENUES			2,003,357.19	0.00	-100.0%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		1,272,155.79	0.00	-100.0%	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES	3000-3333	Ехсері 1000-1099	1,272,155.79	0.00	-100.0%	
			1,272,155.79	0.00	-100.076	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			731,201.40	0.00	-100.0%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	311,682.86	0.00	-100.0%	
b) Transfers Out		7600-7629	1,955,678.00	0.00	-100.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,643,995.14)	0.00	-100.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(912,793.74)	0.00	-100.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	912,793.74	0.00	-100.0%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			912,793.74	0.00	-100.0%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			912,793.74	0.00	-100.0%	
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	0.00	0.00	0.0%	
c) Committed		3/40	0.00	0.00	0.0%	
		0750	0.00	0.00	0.007	
Stabilization Arrangements Other Commitments (by Recourse/Object)		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

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Hanford Elementary County School Facilities Fund
Kings County Exhibit: Restricted Balance Detail

Resource Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance	0.00	0.00

## Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,579.63	45,000.00	10.9%
5) TOTAL, REVENUES			40,579.63	45,000.00	10.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	250,000.00	3,000,000.00	1,100.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			250,000.00	3,000,000.00	1,100.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(209,420.37)	(2,955,000.00)	1,311.09
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,955,678.00	0.00	-100.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			4,955,678.00	0.00	-100.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,746,257.63	(2,955,000.00)	-162.3%
F. FUND BALANCE, RESERVES				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,058.38	4,824,316.01	6,080.49
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			78,058.38	4,824,316.01	6,080.49
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			78,058.38	4,824,316.01	6,080.49
2) Ending Balance, June 30 (E + F1e)			4,824,316.01	1,869,316.01	-61.39
Components of Ending Fund Balance			, , , , , ,	,,,,	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	0.00	0.00	0.0
c) Committed		0170	0.00	0.00	0.0
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned		5,00	0.00	0.00	0.0
a) Assigned Other Assignments		9780	4,824,316.01	1,869,316.01	-61.3 <sup>4</sup>
e) Unassigned/Unappropriated		3100	4,024,310.01	1,008,310.01	-01.3
e) Unassigned/Unappropriated  Reserve for Economic Uncertainties		9789	0.00	0.00	0.00
		9789 9790	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9190	0.00	0.00	0.09
G. ASSETS  1) Cash					
		0440	0.00		
a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury     Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

## Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

					E8BXXNN6N2(2023-24
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			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	0.0%
Sales		0020	0.00	0.00	0.070
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest		8660	37,500.00	45,000.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,079.63	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,579.63	45,000.00	10.9%
TOTAL, REVENUES			40,579.63	45,000.00	10.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

## Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	0.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	250,000.00	3,000,000.00	1,100.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			250,000.00	3,000,000.00	1,100.0
OTHER OUTGO (excluding Transfers of Indirect Costs)				5,000,000	.,
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service		1200	0.00	0.00	0.0
Debt Service - Interest		7438	0.00	0.00	0.0
				0.00	
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00		0.0
TOTAL, EXPENDITURES			250,000.00	3,000,000.00	1,100.0
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		0040	2 202 202 20	0.00	100.00
To: Special Reserve Fund From: General Fund/CSSF		8912	3,000,000.00	0.00	-100.0
Other Authorized Interfund Transfers In		8919	1,955,678.00	0.00	-100.0
(a) TOTAL, INTERFUND TRANSFERS IN			4,955,678.00	0.00	-100.0
INTERFUND TRANSFERS OUT		7040	0.55	2.25	
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES					
Proceeds		0050	0.55	2.2-	
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0
Other Sources			.		
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0
Proceeds from Leases		8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0
Proceeds from SBITAs		8974	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
All Other Financing Sources		0979	0.00	0.00	0.0

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Hanford Elementary Kings County

## Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,955,678.00	0.00	-100.0%

## Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Function

	1		E0BAANNON2(2023-24)		
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,579.63	45,000.00	10.9%
5) TOTAL, REVENUES			40,579.63	45,000.00	10.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		250,000.00	3,000,000.00	1,100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	3000-3333	Except 7000-7000	250,000.00	3,000,000.00	1,100.0%
			230,000.00	3,000,000.00	1,100.070
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(209,420.37)	(2,955,000.00)	1,311.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,955,678.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,955,678.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			4,746,257.63	(2,955,000.00)	-162.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,058.38	4,824,316.01	6,080.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,058.38	4,824,316.01	6,080.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,058.38	4,824,316.01	6,080.4%
2) Ending Balance, June 30 (E + F1e)			4,824,316.01	1,869,316.01	-61.3%
Components of Ending Fund Balance			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
		9740	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed		0750	0.00	0.00	0.007
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,824,316.01	1,869,316.01	-61.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Hanford Elementary Kings County

## Budget, July 1 Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

464 16 63917 0000000 Form 40 E8BXXNN6N2(2023-24)

Resource Descri	2022-23 Estimated ion Actuals	2023-24 Budget
Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,616,929.88	1,616,929.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,616,929.88	1,616,929.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,616,929.88	1,616,929.88	0.0%
2) Ending Balance, June 30 (E + F1e)			1,616,929.88	1,616,929.88	0.0%
Components of Ending Fund Balance			7	,,.	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,616,929.88	1,616,929.88	0.09
c) Committed		5,40	1,010,020.00	1,010,020.00	0.07
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.09
d) Assigned		3100	0.00	0.00	0.07
a) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		3100	0.00	0.00	0.09
		0700	0.00	0.00	0.00
Reserve for Economic Uncertainties		9789 9790	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		8180	0.00	0.00	0.0%
G. ASSETS  1) Cash					
		0140	0.00		
a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury     Fair Cash		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments     3) Accounts Receivable		9150 9200	0.00		

E8BXXNN						
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) Lease Receivable		9380	0.00			
10) TOTAL, ASSETS			0.00			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Pay able		9500	0.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640	0.00			
5) Unearned Revenue		9650	0.00			
6) TOTAL, LIABILITIES			0.00			
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
K. FUND EQUITY						
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00			
FEDERAL REVENUE						
All Other Federal Revenue		8290	0.00	0.00	0.0%	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%	
OTHER STATE REVENUE						
Tax Relief Subventions						
Voted Indebtedness Levies						
Homeowners' Exemptions		8571	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%	
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Voted Indebtedness Levies						
Secured Roll		8611	0.00	0.00	0.0%	
Unsecured Roll		8612	0.00	0.00	0.0%	
Prior Years' Taxes		8613	0.00	0.00	0.0%	
Supplemental Taxes		8614	0.00	0.00	0.0%	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%	
Interest		8660	0.00	0.00	0.0%	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%	
Other Local Revenue						
All Other Local Revenue		8699	0.00	0.00	0.0%	
All Other Transfers In from All Others		8799	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%	
TOTAL, REVENUES			0.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Debt Service						
Bond Redemptions		7433	0.00	0.00	0.0%	
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%	
Debt Service - Interest		7438	0.00	0.00	0.0%	
Other Debt Service - Principal		7439	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			0.00	0.00	0.0%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT				2.30	2.2.70	
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%	
1			1	2.00	2.070	

# Budget, July 1 Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

	1		E8BXXNN6N2(2023-24		
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,616,929.88	1,616,929.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,616,929.88	1,616,929.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,616,929.88	1,616,929.88	0.0%
2) Ending Balance, June 30 (E + F1e)			1,616,929.88	1,616,929.88	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,616,929.88	1,616,929.88	0.0%
c) Committed			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned				2.00	
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		2700	5.00	0.00	3.070
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Budget, July 1 Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

Hanford Elementary Kings County 469 16 63917 0000000 Form 51 E8BXXNN6N2(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted		
	Local	1,616,929.88	1,616,929.88
Total, Restricted Balance		1,616,929.88	1,616,929.88

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			•	•	E8BXXNN6N2(2023-2
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	780,317.42	833,000.00	6.8%
5) TOTAL, REVENUES			780,317.42	833,000.00	6.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employ ee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenses		5000-5999	749,000.00	820,000.00	9.59
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENSES			749,000.00	820,000.00	9.59
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,317.42	13,000.00	-58.59
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			31,317.42	13,000.00	-58.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	663,056.16	694,373.58	4.79
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			663,056.16	694,373.58	4.79
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)			663,056.16	694,373.58	4.79
2) Ending Net Position, June 30 (E + F1e)			694,373.58	707,373.58	1.99
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.09
b) Restricted Net Position		9797	0.00	0.00	0.09
c) Unrestricted Net Position		9790	694,373.58	707,373.58	1.9%
G. ASSETS					
1) Cash		0440			
a) in County Treasury		9110	0.00		
Pair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
A) Due from Content Concernment		9200	0.00		
4) Due from Grantor Government  5) Due from Other Funds		9290	0.00		
5) Due from Other Funds 6) Stores		9310	0.00		
6) Stores 7) Propoid Expanditures		9320	0.00		
7) Prepaid Expenditures 8) Other Current Assets		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		0440	0.00		
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

					E8B XXN N 6N 2 (2023-24
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00		
I. LIABILITIES			0.00		
		9500	0.00		
1) Accounts Payable					
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE			0.00		
	7000	0500	0.00	0.00	0.00/
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,000.00	11,000.00	57.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	25,317.42	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	748,000.00	822,000.00	9.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			780,317.42	833,000.00	6.8%
TOTAL, REVENUES			780,317.42	833,000.00	6.8%
			700,517.42	000,000.00	5.676
CERTIFICATED SALARIES  Certificated Punil Support Salaries		1200	0.00	0.00	0.0%
Certificated Pupil Support Salaries					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					I
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
		0.400	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		7700	0.00	0.00	0.0%
· · · · · ·			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES		5400	0.00	0.00	0.00/
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	749,000.00	820,000.00	9.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			749,000.00	820,000.00	9.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			749,000.00	820,000.00	9.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7013	0.00	0.00	0.0%
			0.00	0.00	0.070
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%
•					l

16 63917 0000000 Form 67 E8BXXNN6N2(2023-24)

					E6BAANN6N2(2023-24)
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	780,317.42	833,000.00	6.8%
5) TOTAL, REVENUES			780,317.42	833,000.00	6.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		749,000.00	820,000.00	9.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			749,000.00	820,000.00	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			31,317.42	13,000.00	-58.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			31,317.42	13,000.00	-58.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	663,056.16	694,373.58	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			663,056.16	694,373.58	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			663,056.16	694,373.58	4.7%
2) Ending Net Position, June 30 (E + F1e)			694,373.58	707,373.58	1.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	694,373.58	707,373.58	1.9%

Hanford Elementary Kings County Budget, July 1 Self-Insurance Fund Exhibit: Restricted Net Position Detail 474 16 63917 0000000 Form 67 E8BXXNN6N2(2023-24)

Printed: 5/24/2023 10:43 AM

Resource Description		2023-24 Budget
Total, Restricted Net Position	0.00	0.00

#### SACS Web System - SACS V5.1

5/24/2023 10:42:24 AM Budget

16-63917-0000000

## Budget, July 1 Estimated Actuals 2022-23 Technical Review Checks Phase - All

Display - All Technical Checks

Hanford Elementary Kings County

Following is a chart of the various types of technical review checks and related requirements:

**F** - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

**W/WC** -  $\underline{W}$  arning/ $\underline{W}$  arning with  $\underline{C}$  alculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

#### **IMPORT CHECKS**

INIT ON OTLONG	
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699).	<u>Passed</u>

SACS Web System - SACS V5.1 16-63917-0000000 - Hanford Elementary - Budget, July 1 - Estimated Actuals 2022-23 5/24/2023 10:42:24 AM	476
CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
<b>PY-EFB=CY-BFB</b> - ( <b>Fatal</b> ) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).	<u>Passed</u>
<b>PY-EFB=CY-BFB-RES</b> - ( <b>Fatal</b> ) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
GENERAL LEDGER CHECKS	
<b>AR-AP-POSITIVE</b> - ( <b>Warning</b> ) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.	<u>Passed</u>
<b>CEFB-POSITIVE</b> - ( <b>Fatal</b> ) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	Passed
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
<b>DUE-FROM=DUE-TO</b> - ( <b>Fatal</b> ) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
<b>EFB-POSITIVE</b> - ( <b>Warning</b> ) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
<b>EPA-CONTRIB</b> - ( <b>Fatal</b> ) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
<b>EXCESS-ASSIGN-REU</b> - ( <b>Fatal</b> ) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
<b>EXP-POSITIVE</b> - ( <b>Warning</b> ) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>

SACS Web System - SACS V5.1 16-63917-0000000 - Hanford Elementary - Budget, July 1 - Estimated Actuals 2022-23 5/24/2023 10:42:24 AM	477
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	Passed
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
<b>LOTTERY-CONTRIB</b> - ( <b>Fatal</b> ) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
<b>NET-INV-CAP-ASSETS</b> - ( <b>Warning</b> ) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
<b>PASS-THRU-REV=EXP</b> - ( <b>Warning</b> ) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
<b>REV-POSITIVE</b> - ( <b>Warning</b> ) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
<b>RS-NET-POSITION-ZERO</b> - ( <b>Fatal</b> ) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
<b>SE-PASS-THRU-REVENUE</b> - ( <b>Warning</b> ) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
<b>UNASSIGNED-NEGATIVE</b> - ( <b>Fatal</b> ) - Unassigned/Unapprorpriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
<b>UNR-NET-POSITION-NEG</b> - ( <b>Fatal</b> ) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
SUPPLEMENTAL CHECKS	
ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.	<u>Passed</u>
<b>DEBT-ACTIVITY</b> - ( <b>Informational</b> ) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.	<u>Passed</u>

**DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.** 

**Passed** 

**EXPORT VALIDATION CHECKS** 

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.

**Passed** 

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

**Passed** 

**CHK-UNBALANCED-A** - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

<u>Passed</u>

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

**Passed** 

FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved.

<u>Passed</u>

**VERSION-CHECK** - (Warning) - A new version of the following item(s) has been released. Please review and save again, then clear any resulting dependency checks. Otherwise please provide a reason for not using the new version.

**Exception** 

COMPONENT VERSION	SYSTEM VERSION	SYSTEM UPDATED ON
IFC.CS011 - SACS V5	SACS V5.1	05/18/2023 18:46:23 +00:00

Explanation: The new version of SACS is not allowing for the TRC to be cleared after opening and saving all forms and internal form checks and re-running all the TRCs for both budget and estimated actual data types.

IFC.CS012 - SACS V5 SACS V5.1 05/18/2023 18:46:23 +00:00

Explanation: The new version of SACS is not allowing for the TRC to be cleared after opening and saving all forms and internal form checks and re-running all the TRCs for both budget and estimated actual data types.

IFC.CS013 - SACS V5 SACS V5.1 05/18/2023 18:46:23 +00:00

Explanation: The new version of SACS is not allowing for the TRC to be cleared after opening and saving all forms and internal form checks and re-running all the TRCs for both budget and estimated actual data types.

IFC.CS014 - SACS V5 SACS V5.1 05/18/2023 18:46:23 +00:00

Explanation: The new version of SACS is not allowing for the TRC to be cleared after opening and saving all forms and internal form checks and re-running all the TRCs for both budget and estimated actual data types.

IFC.CS015 - SACS V5 SACS V5.1 05/18/2023 18:46:23 +00:00

Explanation: The new version of SACS is not allowing for the TRC to be cleared after opening and saving all forms and internal form checks and re-running all the TRCs for both budget and estimated actual data types.

SACS Web System - SACS V5.1

5/24/2023 10:41:34 AM 16-63917-0000000

Budget, July 1 Budget 2023-24

#### **Technical Review Checks**

Phase - All Display - All Technical Checks

Hanford Elementary Kings County

Following is a chart of the various types of technical review checks and related requirements:

**F** - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

**W/WC** -  $\underline{W}$  arning/ $\underline{W}$  arning with  $\underline{C}$  alculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

#### **IMPORT CHECKS**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100 - 7199, or 8600 - 8699).	<u>Passed</u>

SACS Web System - SACS V5.1 16-63917-0000000 - Hanford Elementary - Budget, July 1 - Budget 2023-24 5/24/2023 10:41:34 AM	480
CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
GENERAL LEDGER CHECKS	
<b>CEFB-POSITIVE</b> - ( <b>Fatal</b> ) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
<b>EFB-POSITIVE</b> - ( <b>Warning</b> ) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
<b>EPA-CONTRIB</b> - ( <b>Fatal</b> ) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
<b>EXCESS-ASSIGN-REU</b> - ( <b>Fatal</b> ) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
<b>EXP-POSITIVE</b> - ( <b>Warning</b> ) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	Passed
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>

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INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
<b>LOTTERY-CONTRIB</b> - ( <b>Fatal</b> ) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:	<u>Exception</u>
FUND RESOURCE OBJECT VALUE	
01 2600 8590 (\$2,959,737.47)	
Explanation: Negative revenue is due to the expiration of carryover in the ELOP	
Explanation. Negative revenue is due to the expiration of carryover in the ELOI	
<b>PASS-THRU-REV=EXP</b> - ( <b>Warning</b> ) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
<b>REV-POSITIVE</b> - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:	Exception
FUND RESOURCE VALUE	
01 2600 (\$2,959,737.47)	
Explanation: Negative revenue is due to the expiration of carryover in the ELOP	
<b>RS-NET-POSITION-ZERO</b> - ( <b>Fatal</b> ) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
<b>SE-PASS-THRU-REVENUE</b> - ( <b>Warning</b> ) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	Passed
<b>UNASSIGNED-NEGATIVE</b> - ( <b>Fatal</b> ) - Unassigned/Unapprorpriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	Passed
<b>UNR-NET-POSITION-NEG</b> - ( <b>Fatal</b> ) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
SUPPLEMENTAL CHECKS	
<b>CB-BALANCE-ABOVE-MIN</b> - ( <b>Warning</b> ) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Passed</u>
CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	Passed
<b>CS-EXPLANATIONS</b> - ( <b>Fatal</b> ) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
<b>CS-YES-NO</b> - ( <b>Fatal</b> ) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	Passed

#### **EXPORT VALIDATION CHECKS**

**ADA-PROVIDE** - (**Fatal**) - Average Daily Attendance data (Form A) must be provided.

<u>Passed</u>

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BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
<b>CHK-DEPENDENCY</b> - ( <b>Fatal</b> ) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	Passed
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
<b>MYP-PROVIDE</b> - ( <b>Warning</b> ) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

**WK-COMP-CERT-PROVIDE** - (**Fatal**) - Workers' Compensation Certification (Form CC) must be provided.

**Passed** 

#### HANFORD ELEMENTARY SCHOOL DISTRICT

#### AGENDA REQUEST FORM

TO:	Joy C. Gabler
FROM:	David Endo
DATE:	06/16/2023
FOR:	Board Meeting Superintendent's Cabinet
FOR:	☐ Information ☐ Action
Date you wish t	to have your item considered: 06/28/2023
ITEM: Consider adopti	ion of Resolution #32-23: Budget revisions – Budget adoption.
	in the adoption of the HESD budget is the adoption of the attached resolution the budget lines for the 2023-2024 Hanford Elementary School District Budget
FISCAL IMPA None.	ACT:
RECOMMENI	DATIONS:

Adopt Resolution #32-23.

# BEFORE THE GOVERNING BOARD OF THE HANFORD ELEMENTARY SCHOOL DISTRICT COUNTY OF KINGS, STATE OF CALIFORNIA

The Matter of Adopting Budget Revisions	RESOLUTION #: 32-23			
Revisions				
NOW, THEREFORE, the Board of Trustees of the E attached budget revision be made as indicated.	District resolves that th	e transfers for the		
The Board of Trustees adopted this resolution on	06/28/2023	by the following vote:		
AYES:				
NOES: ABSTENTIONS: ABSENT:				
	Clerk of the	Governing Board		

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Income			
0100-0000-0-0000-0000-801100-000-0000	\$0.00	\$58,521,307.00	\$58,521,307.00
0100-1400-0-0000-0000-801200-000-0000	\$0.00	\$15,643,940.00	\$15,643,940.00
0100-0000-0-0000-0000-802100-0000-0000	\$0.00	\$32,964.00	\$32,964.00
0100-0000-0-0000-0000-802100-000-0000	\$0.00	\$4,153,386.00	\$4,153,386.00
0100-0000-0-0000-0000-804100-000-0000	\$0.00	\$260,217.00	\$260,217.00
0100-0000-0-0000-0000-804200-0000	\$0.00	\$104,841.00	
0100-0000-0-0000-0000-804300-000-0000	\$0.00		\$104,841.00
		\$109,116.00	\$109,116.00
0100-0000-0-0000-0000-804500-000-0000	\$0.00	(\$1,369,965.00)	(\$1,369,965.00)
0100-0000-0-0000-0000-804700-000-0000	\$0.00	\$21,724.00	\$21,724.00
0100-0000-0-0000-0000-809100-000-0000	\$0.00	(\$300,000.00)	(\$300,000.00)
0100-3311-0-5760-0000-818100-000-0000	\$0.00	\$5,175.00	\$5,175.00
0100-3310-0-5760-0000-818100-000-0000	\$0.00	\$218,306.00	\$218,306.00
0100-3327-0-5760-0000-818200-000-0000	\$0.00	\$60,611.00	\$60,611.00
0100-4201-0-0000-0000-829000-000-0000	\$0.00	\$12,370.00	\$12,370.00
0100-3219-0-0000-0000-829000-000-0000	\$0.00	\$24,425.00	\$24,425.00
0100-3216-0-0000-0000-829000-000-0000	\$0.00	\$71,742.00	\$71,742.00
0100-4127-0-0000-0000-829000-000-0000	\$0.00	\$170,787.00	\$170,787.00
0100-3182-0-0000-0000-829000-000-0000	\$0.00	\$234,918.05	\$234,918.05
0100-4203-0-0000-0000-829000-000-0000	\$0.00	\$288,334.00	\$288,334.00
0100-4035-0-0000-0000-829000-000-0000	\$0.00	\$300,000.00	\$300,000.00
0100-3218-0-0000-0000-829000-000-0000	\$0.00	\$394,483.00	\$394,483.00
0100-3214-0-0000-0000-829000-000-0000	\$0.00	\$1,214,300.00	\$1,214,300.00
0100-3010-0-0000-0000-829000-000-0000	\$0.00	\$2,270,074.00	\$2,270,074.00
0100-3213-0-0000-0000-829000-000-0000	\$0.00	\$7,589,186.00	\$7,589,186.00
0100-0000-0-0000-0000-855000-000-0000	\$0.00	\$173,524.00	\$173,524.00
0100-6300-0-0000-0000-856000-000-0000	\$0.00	\$362,000.00	\$362,000.00
0100-1100-0-0000-0000-856000-000-0000	\$0.00	\$918,000.00	\$918,000.00
0100-2600-0-0000-0000-859000-000-0000	\$0.00	(\$2,959,737.47)	(\$2,959,737.47)
0100-0000-0-0000-0000-859000-000-0000	\$0.00	\$18,500.00	\$18,500.00
0100-6010-0-0000-0000-859000-021-0000	\$0.00	\$165,000.00	\$165,000.00
0100-6010-0-0000-0000-859000-022-0000	\$0.00	\$165,000.00	\$165,000.00
0100-6010-0-0000-0000-859000-023-0000	\$0.00	\$165,000.00	\$165,000.00
0100-6010-0-0000-0000-859000-024-0000	\$0.00	\$165,000.00	\$165,000.00
0100-6010-0-0000-0000-859000-025-0000	\$0.00	\$165,000.00	\$165,000.00
0100-6010-0-0000-0000-859000-026-0000	\$0.00	\$165,000.00	\$165,000.00
0100-6010-0-0000-0000-859000-027-0000	\$0.00	\$165,000.00	\$165,000.00
0100-6010-0-0000-0000-859000-028-0000	\$0.00	\$165,000.00	\$165,000.00
0100-6010-0-0000-0000-859000-029-0000	\$0.00	\$165,000.00	\$165,000.00
0100-7415-0-0000-0000-859000-000-0000	\$0.00	\$198,945.29	\$198,945.29
0100-6547-0-0000-0000-859000-000-0000	\$0.00	\$246,000.00	\$246,000.00
0100-7422-0-0000-0000-859000-000-0000	\$0.00	\$250,000.00	\$250,000.00
0100-6053-0-0000-0000-859000-000-0000	\$0.00	\$282,889.00	\$282,889.00
0100-6546-0-5760-0000-859000-000-0000	\$0.00	\$315,000.00	\$315,000.00
	Ψ0.00	<del></del>	φ515,000.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
•			
Income 0100-0000-0-0000-3600-859000-000-0000	\$0.00	\$802,000.00	\$202,000,00
0100-0000-0-0000-3000-839000-000-0000	\$0.00	\$3,396,991.00	\$802,000.00 \$3,396,991.00
0100-7050-0-0000-8055000-0000-0000	\$0.00	\$43,752.00	
0100-9002-0-0000-0000-802300-000-0000	\$0.00	\$20,000.00	\$43,752.00
0100-0000-0-0000-805100-000-0000	\$0.00	\$20,000.00	\$20,000.00
0100-0000-0-0000-0000-865000-000-0000	\$0.00	\$370,000.00	\$20,000.00
0100-9010-0-7110-0000-869900-055-0000	\$0.00	\$7,291.00	\$370,000.00
0100-9010-0-7110-0000-869900-033-0000			\$7,291.00
0100-9004-0-0000-0000-869900-000-0000	\$0.00 \$0.00	\$25,000.00	\$25,000.00
		\$34,098.00	\$34,098.00
0100-0000-0-0000-0000-869900-000-0000	\$0.00	\$50,000.00	\$50,000.00
0100-0000-0-0000-0000-869900-000-0184	\$0.00	\$50,000.00	\$50,000.00
0100-9029-0-0000-0000-869900-000-0000	\$0.00	\$89,500.00	\$89,500.00
0100-0000-0-0000-0000-869900-061-2561	\$0.00	\$217,800.00	\$217,800.00
0100-6500-0-5760-0000-879200-000-0000	\$0.00	\$2,491,957.00	\$2,491,957.00
0100-0000-0-0000-0000-898000-000-0000	\$0.00	(\$18,703,585.00)	(\$18,703,585.00)
0100-1100-0-0000-0000-898000-000-0000	\$0.00	(\$574,218.00)	(\$574,218.00)
0100-1100-0-0000-0000-898000-020-0000	\$0.00	\$15,000.00	\$15,000.00
0100-1100-0-0000-0000-898000-023-0000	\$0.00	\$28,272.00	\$28,272.00
0100-1100-0-0000-0000-898000-025-0000	\$0.00	\$32,300.00	\$32,300.00
0100-1100-0-0000-0000-898000-029-0000	\$0.00	\$33,820.00	\$33,820.00
0100-1100-0-0000-0000-898000-026-0000	\$0.00	\$35,416.00	\$35,416.00
0100-1100-0-0000-0000-898000-028-0000	\$0.00	\$36,176.00	\$36,176.00
0100-1100-0-0000-0000-898000-027-0000	\$0.00	\$38,076.00	\$38,076.00
0100-1100-0-0000-0000-898000-024-0000	\$0.00	\$48,032.00	\$48,032.00
0100-1100-0-0000-0000-898000-022-0000	\$0.00	\$48,336.00	\$48,336.00
0100-1100-0-0000-0000-898000-021-0000	\$0.00	\$50,157.00	\$50,157.00
0100-0033-0-0000-0000-898000-000-0000	\$0.00	\$72,562.00	\$72,562.00
0100-1100-0-0000-0000-898000-030-0000	\$0.00	\$97,465.00	\$97,465.00
0100-9029-0-0000-0000-898000-000-0000	\$0.00	\$105,000.00	\$105,000.00
0100-1100-0-0000-0000-898000-031-0000	\$0.00	\$111,168.00	\$111,168.00
0100-0332-0-0000-0000-898000-000-0000	\$0.00	\$18,526,023.00	\$18,526,023.00
0100-0332-0-0000-3600-898010-014-0000	\$0.00	(\$500,000.00)	(\$500,000.00)
0100-0000-0-0000-3600-898010-014-0000	\$0.00	\$500,000.00	\$500,000.00
0100-0000-0-0000-0000-898030-000-0000	\$0.00	(\$4,005,639.00)	(\$4,005,639.00)
0100-6547-0-5760-0000-898030-000-0000	\$0.00	\$299,665.00	\$299,665.00
0100-6500-0-5760-0000-898030-000-0000	\$0.00	\$3,705,974.00	\$3,705,974.00
0100-0000-0-0000-0000-898050-000-0000	\$0.00	(\$3,000,000.00)	(\$3,000,000.00)
0100-8150-0-0000-0000-898050-000-0000	\$0.00	\$3,000,000.00	\$3,000,000.00
0100-3010-0-0000-0000-899000-000-0000	\$0.00	(\$481,538.00)	(\$481,538.00)
0100-4127-0-0000-0000-899000-000-0000	\$0.00	(\$170,787.00)	(\$170,787.00)
0100-3150-0-0000-0000-899000-000-0000	\$0.00	\$652,325.00	\$652,325.00
***Income Total	\$0.00	\$98,940,750.87	\$98,940,750.87

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Evnonces			
Expenses 0100-0000-0-1110-1000-110000-001-0000	\$0.00	(\$2,593,920.00)	(\$2,593,920.00)
0100-0332-0-1110-1000-110000-024-0000	\$0.00	\$57,907.00	\$57,907.00
0100-3213-0-5760-1110-110000-039-0000	\$0.00	\$59,271.00	\$59,271.00
0100-6053-0-1110-1000-110000-022-0000	\$0.00	\$64,299.00	\$64,299.00
0100-6053-0-1110-1000-110000-026-0000	\$0.00	\$64,299.00	\$64,299.00
0100-6053-0-1110-1000-110000-024-0000	\$0.00	\$64,299.00	\$64,299.00
0100-0332-0-1110-1000-110000-026-0000	\$0.00	\$64,299.00	\$64,299.00
0100-0332-0-1110-1000-110000-023-0000	\$0.00	\$66,871.00	\$66,871.00
0100-3213-0-1110-1000-110000-025-0000	\$0.00	\$89,198.00	\$89,198.00
0100-3213-0-1110-1000-110000-022-0000	\$0.00	\$107,062.00	\$107,062.00
0100-3213-0-1110-1000-110000-026-0000	\$0.00	\$107,062.00	\$107,062.00
0100-0332-0-1110-1000-110000-022-0000	\$0.00	\$133,127.00	\$133,127.00
0100-3213-0-5760-1120-110000-039-0000	\$0.00	\$142,130.00	\$142,130.00
0100-3213-0-1110-1000-110000-030-0000	\$0.00	\$153,149.00	\$153,149.00
0100-0000-0-1110-1000-110000-020-0000	\$0.00	\$155,000.00	\$155,000.00
0100-0332-0-1110-1000-110000-028-0000	\$0.00	\$159,716.00	\$159,716.00
0100-0332-0-1110-1000-110000-025-0000	\$0.00	\$175,133.00	\$175,133.00
0100-3213-0-1110-1000-110000-029-0000	\$0.00	\$176,537.00	\$176,537.00
0100-3213-0-1110-1000-110000-028-0000	\$0.00	\$186,492.00	\$186,492.00
0100-3213-0-1110-1000-110000-031-0000	\$0.00	\$219,607.00	\$219,607.00
0100-0332-0-1134-1000-110000-020-0000	\$0.00	\$243,410.00	\$243,410.00
0100-3213-0-1110-1000-110000-027-0000	\$0.00	\$261,931.00	\$261,931.00
0100-3213-0-1110-1000-110000-024-0000	\$0.00	\$269,905.00	\$269,905.00
0100-0332-0-1160-1000-110000-020-0000	\$0.00	\$311,056.00	\$311,056.00
0100-0332-0-3550-1000-110000-038-0000	\$0.00	\$344,706.00	\$344,706.00
0100-0332-0-1156-1000-110000-020-0000	\$0.00	\$482,115.00	\$482,115.00
0100-6500-0-5760-1110-110000-039-0000	\$0.00	\$683,704.00	\$683,704.00
0100-6500-0-5760-1120-110000-039-0000	\$0.00	\$1,288,012.00	\$1,288,012.00
0100-0000-0-1110-1000-110000-025-0000	\$0.00	\$1,403,684.00	\$1,403,684.00
0100-0000-0-1110-1000-110000-023-0000	\$0.00	\$1,437,683.00	\$1,437,683.00
0100-1400-0-1110-1000-110000-028-0000	\$0.00	\$1,473,741.00	\$1,473,741.00
0100-0000-0-1110-1000-110000-026-0000	\$0.00	\$1,582,991.00	\$1,582,991.00
0100-1400-0-1110-1000-110000-029-0000	\$0.00	\$1,643,582.00	\$1,643,582.00
0100-0000-0-1110-1000-110000-021-0000	\$0.00	\$1,649,482.00	\$1,649,482.00
0100-1400-0-1110-1000-110000-027-0000	\$0.00	\$1,864,869.00	\$1,864,869.00
0100-1400-0-1110-1000-110000-030-0000	\$0.00	\$2,191,835.00	\$2,191,835.00
0100-0000-0-1110-1000-110000-024-0000	\$0.00	\$2,208,636.00	\$2,208,636.00
0100-0000-0-1110-1000-110000-022-0000	\$0.00	\$2,225,180.00	\$2,225,180.00
0100-1400-0-1110-1000-110000-031-0000	\$0.00	\$2,285,413.00	\$2,285,413.00
0100-1400-0-1110-1000-110000-001-0000	\$0.00	\$2,593,920.00	\$2,593,920.00
0100-1100-0-1110-1000-110010-023-0000	\$0.00	\$219.00	\$219.00
0100-0332-0-1110-1000-110010-029-0000	\$0.00	\$418.00	\$418.00
0100-0332-0-1110-1000-110010-024-0000	\$0.00	\$424.00	\$424.00

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ResolutionNo. 32-23

Expenses       \$0.00       \$487.00       \$487.00         0100-3150-0-1110-1000-110010-022-0000       \$0.00       \$600.00       \$600.00         0100-1100-0-1110-1000-110010-022-0000       \$0.00       \$600.00       \$600.00         0100-1100-0-1110-1000-110010-024-0000       \$0.00       \$800.00       \$800.00         0100-3182-0-3550-1000-110010-038-0000       \$0.00       \$831.00       \$831.00         0100-0332-0-1110-1000-110010-025-0000       \$0.00       \$905.00       \$905.00         0100-0332-0-1110-1000-110010-027-0000       \$0.00       \$935.00       \$935.00         0100-0332-0-1110-1000-110010-003-0000       \$0.00       \$938.00       \$938.00         0100-0332-0-1110-1000-110010-023-0000       \$0.00       \$1,000.00       \$1,000.00         0100-1100-0-1110-1000-110010-023-0000       \$0.00       \$1,000.00       \$1,000.00         0100-0332-0-1110-1000-110010-027-0000       \$0.00       \$1,000.00       \$1,000.00         0100-0332-0-1110-1000-110010-027-0000       \$0.00       \$1,000.00       \$1,000.00
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0100-1100-0-1110-1000-110010-029-0000       \$0.00       \$800.00       \$800.00         0100-3182-0-3550-1000-110010-038-0000       \$0.00       \$831.00       \$831.00         0100-0332-0-1110-1000-110010-025-0000       \$0.00       \$905.00       \$905.00         0100-0332-0-1110-1000-110010-027-0000       \$0.00       \$935.00       \$935.00         0100-0000-0-1110-1000-110010-003-0000       \$0.00       \$938.00       \$938.00         0100-0332-0-1110-1000-110010-023-0000       \$0.00       \$1,000.00       \$1,000.00         0100-1100-0-1110-1000-110010-027-0000       \$0.00       \$1,000.00       \$1,000.00
0100-3182-0-3550-1000-110010-038-0000       \$0.00       \$831.00         0100-0332-0-1110-1000-110010-025-0000       \$0.00       \$905.00         0100-0332-0-1110-1000-110010-027-0000       \$0.00       \$935.00         0100-0000-0-1110-1000-110010-003-0000       \$0.00       \$938.00         0100-0332-0-1110-1000-110010-023-0000       \$0.00       \$1,000.00         0100-01100-0-1110-1000-110010-023-0000       \$0.00       \$1,000.00         \$0.00       \$1,000.00       \$1,000.00
0100-0332-0-1110-1000-110010-027-0000       \$0.00       \$935.00         0100-0000-0-1110-1000-110010-003-0000       \$0.00       \$938.00         0100-0332-0-1110-1000-110010-023-0000       \$0.00       \$1,000.00         0100-1100-0-1110-1000-110010-027-0000       \$0.00       \$1,000.00         \$0.00       \$1,000.00       \$1,000.00
0100-0000-0-1110-1000-110010-003-0000       \$0.00       \$938.00         0100-0332-0-1110-1000-110010-023-0000       \$0.00       \$1,000.00         0100-1100-0-1110-1000-110010-027-0000       \$0.00       \$1,000.00
0100-0332-0-1110-1000-110010-023-0000       \$0.00       \$1,000.00         0100-1100-0-1110-1000-110010-027-0000       \$0.00       \$1,000.00
0100-1100-0-1110-1000-110010-027-0000 \$0.00 \$1,000.00
0100-0332-0-1110-1000-110010-022-0000 \$0.00 \$1,259.00 \$1,259.00
0100-0332-0-3550-1000-110010-038-0000 \$0.00 \$1,416.00 \$1,416.00
0100-1100-0-1110-1000-110010-028-0000 \$0.00 \$1,495.00 \$1,495.00
0100-4203-0-1110-1000-110010-005-0000 \$0.00 \$1,661.00 \$1,661.00
0100-0332-0-1110-1000-110010-021-0000 \$0.00 \$1,721.00
0100-0332-0-1135-1000-110010-057-0030 \$0.00 \$2,000.00 \$2,000.00
0100-0332-0-1135-1000-110010-057-0031 \$0.00 \$2,000.00 \$2,000.00
0100-3150-0-1110-1000-110010-028-0000 \$0.00 \$2,646.00 \$2,646.00
0100-6500-0-5760-1110-110010-039-0000 \$0.00 \$3,150.00 \$3,150.00
0100-1100-0-1110-1000-110010-030-0000 \$0.00 \$3,300.00
0100-6500-0-5760-1120-110010-039-0000 \$0.00 \$3,880.00 \$3,880.00
0100-0000-0-1110-1000-110010-053-0000 \$0.00 \$15,000.00
0100-0000-0-1110-1000-110010-020-0000 \$0.00 \$375,000.00
0100-1100-0-1176-1000-110040-027-0000 \$0.00 \$300.00
0100-1100-0-1110-1000-110040-025-0000 \$0.00 \$350.00
0100-3150-0-1110-1000-110040-026-2495 \$0.00 \$406.00
0100-3150-0-1110-1000-110040-028-2495 \$0.00 \$460.00
0100-3150-0-1110-1000-110040-022-2495 \$0.00 \$650.00
0100-0332-0-1110-1000-110040-027-0000 \$0.00 \$836.00 \$836.00
0100-0332-0-1110-1000-110040-028-0000 \$0.00 \$836.00 \$836.00
0100-3150-0-1110-1000-110040-029-2495 \$0.00 \$974.00
0100-6500-0-5760-1110-110040-039-0000 \$0.00 \$1,500.00 \$1,500.00
0100-3150-0-1110-1000-110040-028-0000 \$0.00 \$1,596.00 \$1,596.00
0100-3150-0-1110-1000-110040-023-2495 \$0.00 \$1,624.00 \$1,624.00
0100-3150-0-1110-1000-110040-025-0000 \$0.00 \$1,624.00 \$1,624.00
0100-3150-0-1110-1000-110040-025-2495 \$0.00 \$2,030.00 \$2,030.00
0100-3150-0-1110-1000-110040-026-0000 \$0.00 \$2,030.00 \$2,030.00 \$2,030.00
0100-6500-0-5760-1120-110040-039-0000 \$0.00 \$2,985.00 \$2,985.00
0100-3150-0-1110-1000-110040-027-2495 \$0.00 \$3,047.00 \$3,047.00 \$3,047.00 \$3,047.00
0100-3150-0-1110-1000-110040-022-0000 \$0.00 \$3,167.00 \$3,167.00 0100-3213-0-1110-1000-110040-029-0000 \$0.00 \$3,600.00 \$3,600.00
<del>*************************************</del>
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0100-2600-0-1110-1000-110040-024-0000 \$0.00 \$3,600.00 \$3,600.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Evnonces			
Expenses 0100-6500-0-5760-1110-110040-039-0072	\$0.00	\$3,702.00	\$3,702.00
0100-3150-0-1110-1000-110040-024-2495	\$0.00	\$4,060.00	\$4,060.00
0100-3182-0-3550-1000-110040-038-0000	\$0.00	\$4,153.00	\$4,153.00
0100-1100-0-1176-1000-110040-021-0000	\$0.00	\$5,100.00	\$5,100.00
0100-3213-0-1110-1000-110040-021-0000	\$0.00	\$7,200.00	\$7,200.00
0100-3213-0-1110-1000-110040-023-0000	\$0.00	\$7,200.00	\$7,200.00
0100-3213-0-1110-1000-110040-028-0000	\$0.00	\$7,200.00	\$7,200.00
0100-2600-0-1110-1000-110040-026-0000	\$0.00	\$7,200.00	\$7,200.00
0100-2600-0-1110-1000-110040-027-0000	\$0.00	\$7,200.00	\$7,200.00
0100-4035-0-0000-2140-110040-005-0000	\$0.00	\$8,120.00	\$8,120.00
0100-0000-0-1110-1000-110040-053-0000	\$0.00	\$10,000.00	\$10,000.00
0100-0332-0-1135-4000-110040-021-0000	\$0.00	\$10,200.00	\$10,200.00
0100-3213-0-1110-1000-110040-027-0000	\$0.00	\$10,800.00	\$10,800.00
0100-2600-0-1110-1000-110040-022-0000	\$0.00	\$10,800.00	\$10,800.00
0100-0332-0-1110-1000-110040-055-2495	\$0.00	\$12,180.00	\$12,180.00
0100-4203-0-1110-1000-110040-005-2495	\$0.00	\$12,180.00	\$12,180.00
0100-4035-0-1110-1000-110040-005-0000	\$0.00	\$12,180.00	\$12,180.00
0100-1100-0-1176-1000-110040-031-0000	\$0.00	\$12,900.00	\$12,900.00
0100-0000-0-1110-1000-110040-020-0000	\$0.00	\$13,000.00	\$13,000.00
0100-1100-0-1176-1000-110040-030-0000	\$0.00	\$15,000.00	\$15,000.00
0100-3213-0-1110-1000-110040-022-0000	\$0.00	\$18,000.00	\$18,000.00
0100-0000-0-1150-1000-110040-071-0000	\$0.00	\$20,000.00	\$20,000.00
0100-2600-0-1110-1000-110040-029-0000	\$0.00	\$21,600.00	\$21,600.00
0100-2600-0-1110-1000-110040-025-0000	\$0.00	\$28,800.00	\$28,800.00
0100-3213-0-1110-1000-110040-024-0000	\$0.00	\$32,400.00	\$32,400.00
0100-3216-0-1110-1000-110040-072-0000	\$0.00	\$33,000.00	\$33,000.00
0100-2600-0-1110-1000-110040-028-0000	\$0.00	\$36,000.00	\$36,000.00
0100-0332-0-1135-4000-110040-057-0030	\$0.00	\$37,800.00	\$37,800.00
0100-0332-0-1135-4000-110040-057-0031	\$0.00	\$37,800.00	\$37,800.00
0100-2600-0-1135-4000-110040-057-0020	\$0.00	\$38,400.00	\$38,400.00
0100-3213-0-1110-1000-110040-025-0000	\$0.00	\$43,200.00	\$43,200.00
0100-3213-0-1110-1000-110040-030-0000	\$0.00	\$56,800.00	\$56,800.00
0100-4203-0-1110-1000-110040-005-0000	\$0.00	\$64,506.00	\$64,506.00
0100-3213-0-1110-1000-110040-031-0000	\$0.00	\$78,400.00	\$78,400.00
0100-2600-0-1110-1000-110040-072-0000	\$0.00	\$242,000.00	\$242,000.00
0100-0000-0-0000-3120-120000-062-0000	\$0.00	\$40,195.00	\$40,195.00
0100-3327-0-5760-3120-120000-039-0000	\$0.00	\$43,905.00	\$43,905.00
0100-3213-0-0000-3140-120000-062-0000	\$0.00	\$105,764.00	\$105,764.00
0100-3182-0-3550-3110-120000-038-0000	\$0.00	\$107,735.00	\$107,735.00
0100-0332-0-0000-3130-120000-063-0000	\$0.00	\$114,846.00	\$114,846.00
0100-3213-0-0000-3130-120000-063-0000	\$0.00	\$212,362.00	\$212,362.00
0100-3218-0-0000-3120-120000-062-0000	\$0.00	\$238,022.00	\$238,022.00
0100-6546-0-5760-3120-120000-039-0000	\$0.00	\$249,826.00	\$249,826.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-6500-0-5760-3120-120000-039-0000	\$0.00	\$469,969.00	\$469,969.00
0100-0332-0-0000-3110-120000-020-0000	\$0.00	\$560,223.00	\$560,223.00
0100-0332-0-0000-3140-120000-062-0000	\$0.00	\$591,474.00	\$591,474.00
0100-3213-0-0000-3110-120000-020-0000	\$0.00	\$849,781.00	\$849,781.00
0100-4035-0-0000-3140-120040-005-0000	\$0.00	\$304.00	\$304.00
0100-0332-0-0000-3140-120040-030-0000	\$0.00	\$1,132.00	\$1,132.00
0100-9010-0-7110-3140-120040-055-0072	\$0.00	\$3,650.00	\$3,650.00
0100-0332-0-0000-3140-120040-062-0000	\$0.00	\$4,000.00	\$4,000.00
0100-3216-0-0000-3110-120040-072-0000	\$0.00	\$7,000.00	\$7,000.00
0100-2600-0-0000-3140-120040-072-0000	\$0.00	\$14,000.00	\$14,000.00
0100-0332-0-0000-2700-130000-027-0000	\$0.00	\$39,354.00	\$39,354.00
0100-0332-0-0000-2700-130000-023-0000	\$0.00	\$40,020.00	\$40,020.00
0100-0332-0-0000-2700-130000-024-0000	\$0.00	\$40,929.00	\$40,929.00
0100-0332-0-0000-2700-130000-022-0000	\$0.00	\$41,595.00	\$41,595.00
0100-0332-0-0000-2700-130000-021-0000	\$0.00	\$42,566.00	\$42,566.00
0100-0332-0-0000-2700-130000-025-0000	\$0.00	\$44,268.00	\$44,268.00
0100-0332-0-0000-2700-130000-028-0000	\$0.00	\$44,268.00	\$44,268.00
0100-0332-0-0000-2700-130000-026-0000	\$0.00	\$44,934.00	\$44,934.00
0100-0332-0-0000-2700-130000-029-0000	\$0.00	\$44,934.00	\$44,934.00
0100-0332-0-3550-2700-130000-038-0000	\$0.00	\$72,580.00	\$72,580.00
0100-0332-0-1135-4000-130000-057-0000	\$0.00	\$72,580.00	\$72,580.00
0100-0332-0-0000-2150-130000-005-0000	\$0.00	\$73,882.00	\$73,882.00
0100-3010-0-0000-2150-130000-005-0000	\$0.00	\$73,882.00	\$73,882.00
0100-0332-0-0000-3110-130000-027-0000	\$0.00	\$78,827.00	\$78,827.00
0100-0332-0-0000-3110-130000-023-0000	\$0.00	\$80,161.00	\$80,161.00
0100-0332-0-0000-3110-130000-024-0000	\$0.00	\$81,980.00	\$81,980.00
0100-0332-0-0000-3110-130000-022-0000	\$0.00	\$83,314.00	\$83,314.00
0100-0332-0-0000-3110-130000-021-0000	\$0.00	\$85,259.00	\$85,259.00
0100-0332-0-0000-3110-130000-025-0000	\$0.00	\$88,670.00	\$88,670.00
0100-0332-0-0000-3110-130000-028-0000	\$0.00	\$88,670.00	\$88,670.00
0100-0332-0-0000-3110-130000-026-0000	\$0.00	\$90,004.00	\$90,004.00
0100-0332-0-0000-3110-130000-029-0000	\$0.00	\$90,004.00	\$90,004.00
0100-0332-0-0000-3110-130000-030-0000	\$0.00	\$91,338.00	\$91,338.00
0100-0332-0-0000-3110-130000-031-0000	\$0.00	\$91,338.00	\$91,338.00
0100-0000-0-0000-2700-130000-022-0000	\$0.00	\$143,160.00	\$143,160.00
0100-0000-0-0000-2700-130000-024-0000	\$0.00	\$143,160.00	\$143,160.00
0100-0000-0-0000-2700-130000-023-0000	\$0.00	\$145,160.00	\$145,160.00
0100-0000-0-0000-2700-130000-026-0000	\$0.00	\$145,160.00	\$145,160.00
0100-0000-0-0000-2700-130000-027-0000	\$0.00	\$145,160.00	\$145,160.00
0100-0000-0-0000-2700-130000-028-0000	\$0.00	\$145,160.00	\$145,160.00
0100-0000-0-0000-2700-130000-021-0000	\$0.00	\$147,160.00	\$147,160.00
0100-0000-0-0000-2700-130000-025-0000	\$0.00	\$147,160.00	\$147,160.00
0100-0000-0-0000-2700-130000-029-0000	\$0.00	\$147,160.00	\$147,160.00
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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
F			
Expenses 0100-0000-0-0000-2700-130000-030-0000	\$0.00	\$147,160.00	\$147,160.00
0100-0000-0-0000-2700-130000-031-0000	\$0.00	\$147,160.00	\$147,160.00
0100-0000-0-0000-2700-130000-051-0000	\$0.00	\$161,658.00	\$161,658.00
0100-0332-0-0000-3130-130000-003-0000	\$0.00	\$163,658.00	
0100-0332-0-0000-2140-130000-033-0000	\$0.00	\$176,022.00	\$163,658.00 \$176,022.00
0100-0000-0-0000-7400-130000-003-0000	\$0.00	\$178,538.00	*
0100-0332-0-0000-2700-130000-030-0000	\$0.00		\$178,538.00
		\$178,538.00	\$178,538.00
0100-0000-0-0000-2100-130000-053-0000	\$0.00	\$180,022.00	\$180,022.00
0100-0000-0-0000-2100-130000-062-0000	\$0.00	\$180,022.00	\$180,022.00
0100-0000-0-0000-7150-130000-002-0000	\$0.00	\$219,403.00	\$219,403.00
0100-0000-0-0000-2100-130040-062-0000	\$0.00	\$1,283.00	\$1,283.00
0100-0000-0-0000-7150-130040-002-0000	\$0.00	\$1,579.00	\$1,579.00
0100-0332-0-0000-2140-130040-055-0000	\$0.00	\$1,748.00	\$1,748.00
0100-3010-0-0000-2150-130040-005-0000	\$0.00	\$1,993.00	\$1,993.00
0100-0000-0-0000-2700-240020-029-0000	\$0.00	\$2,331.00	\$2,331.00
0100-0332-0-0000-2150-130040-005-0000	\$0.00	\$1,994.00	\$1,994.00
0100-3216-0-0000-2700-130040-072-0000	\$0.00	\$8,500.00	\$8,500.00
0100-2600-0-0000-2700-130040-072-0000	\$0.00	\$64,000.00	\$64,000.00
0100-6266-0-0000-2140-190000-005-0000	\$0.00	\$116,545.00	\$116,545.00
0100-4035-0-0000-2140-190000-005-0000	\$0.00	\$159,658.00	\$159,658.00
0100-3010-0-0000-2140-190000-005-0000	\$0.00	\$947,335.00	\$947,335.00
0100-4203-0-0000-2495-190040-005-0000	\$0.00	\$1,661.00	\$1,661.00
0100-4035-0-0000-2140-190040-005-0000	\$0.00	\$9,744.00	\$9,744.00
0100-3219-0-5760-1110-210000-039-0000	\$0.00	\$17,103.00	\$17,103.00
0100-0332-0-1110-1000-210000-030-0000	\$0.00	\$17,462.00	\$17,462.00
0100-3213-0-5760-1130-210000-039-0000	\$0.00	\$25,822.00	\$25,822.00
0100-3214-0-1110-1000-210000-031-0000	\$0.00	\$38,483.00	\$38,483.00
0100-3214-0-1110-1000-210000-030-0000	\$0.00	\$42,815.00	\$42,815.00
0100-3214-0-1110-1000-210000-021-0000	\$0.00	\$43,527.00	\$43,527.00
0100-0332-0-3550-1000-210000-038-0000	\$0.00	\$67,202.00	\$67,202.00
0100-3214-0-1110-1000-210000-023-0000	\$0.00	\$69,379.00	\$69,379.00
0100-3214-0-1110-1000-210000-025-0000	\$0.00	\$69,729.00	\$69,729.00
0100-3214-0-1110-1000-210000-029-0000	\$0.00	\$69,916.00	\$69,916.00
0100-3214-0-1110-1000-210000-026-0000	\$0.00	\$72,746.00	\$72,746.00
0100-3214-0-1110-1000-210000-028-0000	\$0.00	\$74,136.00	\$74,136.00
0100-6500-0-5760-1110-210000-039-0000	\$0.00	\$74,439.00	\$74,439.00
0100-3214-0-1110-1000-210000-022-0000	\$0.00	\$100,389.00	\$100,389.00
0100-3214-0-1110-1000-210000-027-0000	\$0.00	\$101,509.00	\$101,509.00
0100-3214-0-1110-1000-210000-024-0000	\$0.00	\$106,431.00	\$106,431.00
0100-3310-0-5760-1110-210000-039-0000	\$0.00	\$143,882.00	\$143,882.00
0100-6500-0-5760-1130-210000-039-0000	\$0.00	\$318,882.00	\$318,882.00
0100-6500-0-5760-1120-210000-039-0000	\$0.00	\$341,513.00	\$341,513.00
0100-0332-0-3550-1000-210010-038-0000	\$0.00	\$216.00	\$216.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expanses			
Expenses 0100-0000-0-1110-1000-210010-003-0000	\$0.00	\$2,300.00	\$2,300.00
0100-6500-0-5760-1130-210010-039-0000	\$0.00	\$3,000.00	\$3,000.00
0100-3310-0-5760-1110-210010-039-0000	\$0.00	\$4,000.00	\$4,000.00
0100-6500-0-5760-1120-210010-039-0000	\$0.00	\$4,000.00	\$4,000.00
0100-7415-0-1110-1000-210030-030-0000	\$0.00	\$99.00	\$99.00
0100-6500-0-5760-1130-210030-039-0000	\$0.00	\$200.00	\$200.00
0100-3310-0-5760-1110-210030-039-0000	\$0.00	\$500.00	\$500.00
0100-6500-0-5760-1120-210030-039-0000	\$0.00	\$500.00	\$500.00
0100-7415-0-3550-1000-210030-038-0000	\$0.00	\$1,980.00	\$1,980.00
0100-6500-0-5760-1110-210030-039-0072	\$0.00	\$2,596.00	\$2,596.00
0100-7415-0-5760-1110-210030-039-0000	\$0.00	\$4,514.18	\$4,514.18
0100-7415-0-1110-1000-210030-020-0000	\$0.00	\$5,945.91	\$5,945.91
0100-7415-0-5760-1120-210030-039-0000	\$0.00	\$11,163.13	\$11,163.13
0100-7415-0-5760-1130-210030-039-0000	\$0.00	\$14,388.11	\$14,388.11
0100-6500-0-5760-1120-210040-039-0000	\$0.00	\$750.00	\$750.00
0100-6500-0-5760-1130-210040-039-0000	\$0.00	\$1,000.00	\$1,000.00
0100-6500-0-5760-1110-210040-039-0000	\$0.00	\$3,550.00	\$3,550.00
0100-0000-0-1110-1000-210040-060-0000	\$0.00	\$4,343.00	\$4,343.00
0100-0332-0-1156-1000-210040-075-0000	\$0.00	\$8,000.00	\$8,000.00
0100-1100-0-1176-1000-210060-029-0000	\$0.00	\$300.00	\$300.00
0100-1100-0-1176-1000-210060-021-0000	\$0.00	\$1,800.00	\$1,800.00
0100-0332-0-0000-2420-220000-021-0000	\$0.00	\$37,977.00	\$37,977.00
0100-0332-0-0000-3140-220000-029-0000	\$0.00	\$38,617.00	\$38,617.00
0100-0332-0-0000-2420-220000-022-0000	\$0.00	\$38,787.00	\$38,787.00
0100-0332-0-0000-3140-220000-022-0000	\$0.00	\$38,991.00	\$38,991.00
0100-0332-0-0000-2420-220000-027-0000	\$0.00	\$39,463.00	\$39,463.00
0100-0332-0-0000-3140-220000-025-0000	\$0.00	\$42,399.00	\$42,399.00
0100-3218-0-0000-3140-220000-020-0000	\$0.00	\$42,399.00	\$42,399.00
0100-0332-0-0000-2420-220000-026-0000	\$0.00	\$45,677.00	\$45,677.00
0100-0332-0-0000-2420-220000-023-0000	\$0.00	\$46,086.00	\$46,086.00
0100-0332-0-0000-2420-220000-030-0000	\$0.00	\$46,086.00	\$46,086.00
0100-0332-0-0000-2420-220000-031-0000	\$0.00	\$46,086.00	\$46,086.00
0100-0332-0-0000-2420-220000-024-0000	\$0.00	\$46,701.00	\$46,701.00
0100-0332-0-0000-2420-220000-025-0000	\$0.00	\$46,716.00	\$46,716.00
0100-0332-0-0000-3140-220000-021-0000	\$0.00	\$49,090.00	\$49,090.00
0100-0332-0-0000-3140-220000-031-0000	\$0.00	\$49,090.00	\$49,090.00
0100-0332-0-0000-3140-220000-028-0000	\$0.00	\$49,090.00	\$49,090.00
0100-3213-0-0000-3600-220000-014-0000	\$0.00	\$49,459.00	\$49,459.00
0100-0332-0-0000-3140-220000-027-0000	\$0.00	\$49,564.00	\$49,564.00
0100-0332-0-0000-2420-220000-028-0000	\$0.00	\$49,775.00	\$49,775.00
0100-0332-0-0000-2420-220000-029-0000	\$0.00	\$49,910.00	\$49,910.00
0100-0332-0-0000-3140-220000-030-0000	\$0.00	\$51,490.00	\$51,490.00
0100-0332-0-0000-3140-220000-024-0000	\$0.00	\$51,987.00	\$51,987.00
	4	7 - 19c - 1 - 1	40 1,201.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3140-220000-026-0000	\$0.00	\$51,987.00	\$51,987.00
0100-0332-0-0000-3140-220000-023-0000	\$0.00	\$52,685.00	\$52,685.00
0100-0332-0-0000-2420-220000-056-0000	\$0.00	\$67,971.00	\$67,971.00
0100-0000-0-0000-8200-220000-021-0000	\$0.00	\$118,267.00	\$118,267.00
0100-0000-0-0000-8200-220000-025-0000	\$0.00	\$120,036.00	\$120,036.00
0100-0000-0-0000-8200-220000-026-0000	\$0.00	\$121,044.00	\$121,044.00
0100-0000-0-0000-8200-220000-023-0000	\$0.00	\$122,286.00	\$122,286.00
0100-0000-0-0000-8200-220000-029-0000	\$0.00	\$122,286.00	\$122,286.00
0100-0000-0-0000-8200-220000-027-0000	\$0.00	\$123,411.00	\$123,411.00
0100-8150-0-0000-8100-220000-012-0000	\$0.00	\$123,718.00	\$123,718.00
0100-0000-0-0000-8200-220000-028-0000	\$0.00	\$124,419.00	\$124,419.00
0100-0000-0-0000-8200-220000-024-0000	\$0.00	\$146,340.00	\$146,340.00
0100-0000-0-0000-8200-220000-022-0000	\$0.00	\$148,707.00	\$148,707.00
0100-6010-0-1110-4000-220000-022-0000	\$0.00	\$150,719.00	\$150,719.00
0100-6010-0-1110-4000-220000-028-0000	\$0.00	\$152,387.00	\$152,387.00
0100-6010-0-1110-4000-220000-024-0000	\$0.00	\$153,862.00	\$153,862.00
0100-6010-0-1110-4000-220000-021-0000	\$0.00	\$154,580.00	\$154,580.00
0100-6010-0-1110-4000-220000-027-0000	\$0.00	\$156,636.00	\$156,636.00
0100-6010-0-1110-4000-220000-023-0000	\$0.00	\$158,201.00	\$158,201.00
0100-0000-0-0000-8200-220000-016-0000	\$0.00	\$158,866.00	\$158,866.00
0100-6010-0-1110-4000-220000-029-0000	\$0.00	\$159,472.00	\$159,472.00
0100-6010-0-1110-4000-220000-025-0000	\$0.00	\$159,658.00	\$159,658.00
0100-6010-0-1110-4000-220000-026-0000	\$0.00	\$160,045.00	\$160,045.00
0100-0000-0-0000-8200-220000-031-0000	\$0.00	\$184,725.00	\$184,725.00
0100-0000-0-0000-8200-220000-030-0000	\$0.00	\$186,740.00	\$186,740.00
0100-0000-0-0000-8200-220000-017-0000	\$0.00	\$222,086.00	\$222,086.00
0100-0000-0-0000-3600-220000-014-0000	\$0.00	\$277,850.00	\$277,850.00
0100-2600-0-1110-4000-220000-020-0000	\$0.00	\$308,702.00	\$308,702.00
0100-0000-0-0000-8200-220000-012-0000	\$0.00	\$384,223.00	\$384,223.00
0100-8150-0-0000-8100-220000-011-0000	\$0.00	\$635,075.00	\$635,075.00
0100-0000-0-0000-3600-220001-014-0000	\$0.00	\$298,292.00	\$298,292.00
0100-8150-0-0000-8100-220010-011-0000	\$0.00	\$200.00	\$200.00
0100-6010-0-1110-4000-220010-021-0000	\$0.00	\$2,500.00	\$2,500.00
0100-6010-0-1110-4000-220010-022-0000	\$0.00	\$2,500.00	\$2,500.00
0100-6010-0-1110-4000-220010-023-0000	\$0.00	\$2,500.00	\$2,500.00
0100-6010-0-1110-4000-220010-024-0000	\$0.00	\$2,500.00	\$2,500.00
0100-6010-0-1110-4000-220010-025-0000	\$0.00	\$2,500.00	\$2,500.00
0100-6010-0-1110-4000-220010-026-0000	\$0.00	\$2,500.00	\$2,500.00
0100-6010-0-1110-4000-220010-027-0000	\$0.00	\$2,500.00	\$2,500.00
0100-6010-0-1110-4000-220010-028-0000	\$0.00	\$2,500.00	\$2,500.00
0100-6010-0-1110-4000-220010-029-0000	\$0.00	\$2,500.00	\$2,500.00
0100-0000-0-0000-8200-220010-012-0000	\$0.00	\$4,087.00	\$4,087.00
0100-0000-0-0000-3600-220010-014-0000	\$0.00	\$5,000.00	\$5,000.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expanses			
Expenses 0100-0000-0-0000-8200-220010-017-0000	\$0.00	\$5,800.00	\$5,800.00
0100-0000-0-0000-8200-220010-016-0000	\$0.00	\$22,000.00	\$22,000.00
0100-0332-0-0000-2420-220020-056-0000	\$0.00	\$400.00	\$400.00
0100-0332-0-0000-3140-220020-030-0000	\$0.00	\$427.00	\$427.00
0100-0332-0-0000-2420-220020-021-0000	\$0.00	\$1,028.00	\$1,028.00
0100-0332-0-0000-2420-220020-022-0000	\$0.00	\$1,028.00	\$1,028.00
0100-0332-0-0000-2420-220020-023-0000	\$0.00	\$1,028.00	\$1,028.00
0100-0332-0-0000-2420-220020-024-0000	\$0.00	\$1,028.00	\$1,028.00
0100-0332-0-0000-2420-220020-025-0000	\$0.00	\$1,028.00	\$1,028.00
0100-0332-0-0000-2420-220020-026-0000	\$0.00	\$1,028.00	\$1,028.00
0100-0332-0-0000-2420-220020-027-0000	\$0.00	\$1,028.00	\$1,028.00
0100-0332-0-0000-2420-220020-028-0000	\$0.00	\$1,028.00	\$1,028.00
0100-0332-0-0000-2420-220020-029-0000	\$0.00	\$1,028.00	\$1,028.00
0100-0332-0-0000-2420-220020-030-0000	\$0.00	\$1,028.00	\$1,028.00
0100-0332-0-0000-2420-220020-031-0000	\$0.00	\$1,028.00	\$1,028.00
0100-0000-0-0000-8200-220020-021-0000	\$0.00	\$1,312.00	\$1,312.00
0100-0000-0-0000-8200-220020-023-0000	\$0.00	\$1,312.00	\$1,312.00
0100-0000-0-0000-8200-220020-024-0000	\$0.00	\$1,312.00	\$1,312.00
0100-0000-0-0000-8200-220020-028-0000	\$0.00	\$1,312.00	\$1,312.00
0100-0000-0-0000-8200-220020-026-0000	\$0.00	\$1,992.00	\$1,992.00
0100-9010-0-7110-8200-220020-055-0072	\$0.00	\$2,150.00	\$2,150.00
0100-0000-0-0000-8200-220020-022-0000	\$0.00	\$2,467.00	\$2,467.00
0100-0000-0-0000-8200-220020-030-0000	\$0.00	\$2,625.00	\$2,625.00
0100-0000-0-0000-8200-220020-031-0000	\$0.00	\$2,625.00	\$2,625.00
0100-0332-0-0000-3140-220020-020-0000	\$0.00	\$2,685.00	\$2,685.00
0100-6010-0-1110-4000-220020-021-0000	\$0.00	\$2,870.00	\$2,870.00
0100-6010-0-1110-4000-220020-022-0000	\$0.00	\$2,870.00	\$2,870.00
0100-6010-0-1110-4000-220020-023-0000	\$0.00	\$2,870.00	\$2,870.00
0100-6010-0-1110-4000-220020-024-0000	\$0.00	\$2,870.00	\$2,870.00
0100-6010-0-1110-4000-220020-025-0000	\$0.00	\$2,870.00	\$2,870.00
0100-6010-0-1110-4000-220020-026-0000	\$0.00	\$2,870.00	\$2,870.00
0100-6010-0-1110-4000-220020-027-0000	\$0.00	\$2,870.00	\$2,870.00
0100-6010-0-1110-4000-220020-028-0000	\$0.00	\$2,870.00	\$2,870.00
0100-6010-0-1110-4000-220020-029-0000	\$0.00	\$2,870.00	\$2,870.00
0100-0000-0-0000-8200-220020-016-0000	\$0.00	\$2,952.00	\$2,952.00
0100-0000-0-0000-8200-220020-029-0000	\$0.00	\$2,998.00	\$2,998.00
0100-0000-0-0000-8200-220020-025-0000	\$0.00	\$3,008.00	\$3,008.00
0100-0000-0-0000-8200-220020-027-0000	\$0.00	\$3,497.00	\$3,497.00
0100-3216-0-0000-3140-220020-072-0000	\$0.00	\$4,000.00	\$4,000.00
0100-0332-0-0000-8200-220020-020-0057	\$0.00	\$5,000.00	\$5,000.00
0100-8150-0-0000-8100-220020-011-0000	\$0.00	\$5,084.00	\$5,084.00
0100-0000-0-0000-8200-220020-012-0000	\$0.00	\$8,376.00	\$8,376.00
0100-0000-0-0000-8200-220020-017-0000	\$0.00	\$9,476.00	\$9,476.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2420-220020-053-0000	\$0.00	\$10,190.00	\$10,190.00
0100-2600-0-0000-2420-220020-072-0000	\$0.00	\$24,000.00	\$24,000.00
0100-0000-0-0000-3600-220020-014-0000	\$0.00	\$29,116.00	\$29,116.00
0100-2600-0-0000-3140-220020-072-0000	\$0.00	\$30,000.00	\$30,000.00
0100-0000-0-0000-3600-220020-014-0072	\$0.00	\$35,000.00	\$35,000.00
0100-2600-0-1110-4000-220020-072-0000	\$0.00	\$146,000.00	\$146,000.00
0100-7415-0-0000-3140-220030-023-0000	\$0.00	\$550.00	\$550.00
0100-7415-0-0000-2420-220030-026-0000	\$0.00	\$550.00	\$550.00
0100-7415-0-0000-2420-220030-031-0000	\$0.00	\$550.00	\$550.00
0100-7415-0-1110-4000-220030-022-0000	\$0.00	\$1,100.00	\$1,100.00
0100-7415-0-1110-4000-220030-027-0000	\$0.00	\$1,375.00	\$1,375.00
0100-7415-0-1110-4000-220030-028-0000	\$0.00	\$1,958.00	\$1,958.00
0100-7415-0-0000-2420-220030-021-0000	\$0.00	\$2,200.00	\$2,200.00
0100-7415-0-0000-2420-220030-023-0000	\$0.00	\$2,200.00	\$2,200.00
0100-7415-0-0000-2420-220030-029-0000	\$0.00	\$2,200.00	\$2,200.00
0100-7415-0-0000-2420-220030-030-0000	\$0.00	\$2,200.00	\$2,200.00
0100-7415-0-0000-3140-220030-024-0000	\$0.00	\$2,750.00	\$2,750.00
0100-7415-0-0000-2420-220030-028-0000	\$0.00	\$2,750.00	\$2,750.00
0100-7415-0-1110-4000-220030-029-0000	\$0.00	\$2,750.00	\$2,750.00
0100-7415-0-1110-4000-220030-021-0000	\$0.00	\$2,750.00	\$2,750.00
0100-7415-0-1110-4000-220030-025-0000	\$0.00	\$2,750.00	\$2,750.00
0100-7415-0-1110-4000-220030-026-0000	\$0.00	\$3,184.39	\$3,184.39
0100-7415-0-0000-3140-220030-027-0000	\$0.00	\$3,334.76	\$3,334.76
0100-7415-0-0000-3140-220030-026-0000	\$0.00	\$3,502.40	\$3,502.40
0100-7415-0-1110-4000-220030-024-0000	\$0.00	\$3,730.00	\$3,730.00
0100-7415-0-1110-4000-220030-023-0000	\$0.00	\$3,740.00	\$3,740.00
0100-7415-0-0000-3600-220030-014-0000	\$0.00	\$11,000.00	\$11,000.00
0100-7415-0-0000-3700-220030-008-0000	\$0.00	\$26,551.33	\$26,551.33
0100-0000-0-0000-3600-220030-014-0000	\$0.00	\$30,000.00	\$30,000.00
0100-0000-0-0000-7110-230000-002-0000	\$0.00	\$17,116.00	\$17,116.00
0100-8150-0-0000-8100-230000-010-0000	\$0.00	\$157,658.00	\$157,658.00
0100-0000-0-0000-7700-230000-061-0000	\$0.00	\$161,658.00	\$161,658.00
0100-0000-0-0000-7300-230000-004-0000	\$0.00	\$333,805.00	\$333,805.00
0100-2600-0-1110-4000-240000-062-0000	\$0.00	\$32,570.00	\$32,570.00
0100-0000-0-0000-8200-240000-010-0000	\$0.00	\$38,521.00	\$32,570.00
0100-0332-0-0000-3130-240000-063-0000	\$0.00	\$65,650.00	\$65,650.00
0100-0000-0-0000-7550-240000-015-0000	\$0.00	\$67,546.00	\$67,546.00
0100-3010-0-0000-7330-240000-013-0000	\$0.00	\$74,940.00	\$67,346.00 \$74,940.00
0100-3213-0-0000-2700-240000-003-0000	\$0.00	\$75,007.00	\$74,940.00 \$75,007.00
0100-0332-0-3550-3130-240000-038-0000	\$0.00	\$75,122.00	
0100-0332-0-3530-3130-240000-038-0000			\$75,122.00
	\$0.00	\$76,065.00	\$76,065.00
0100-0332-0-0000-2150-240000-053-0000	\$0.00	\$76,065.00	\$76,065.00
0100-8150-0-0000-8100-240000-011-0000	\$0.00	\$82,338.00	\$82,338.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-7150-240000-002-0000	\$0.00	\$85,739.00	\$85,739.00
0100-0000-0-0000-7700-240000-061-0000	\$0.00	\$86,750.00	\$86,750.00
0100-0000-0-0000-2700-240000-028-0000	\$0.00	\$128,926.00	\$128,926.00
0100-0000-0-0000-2700-240000-023-0000	\$0.00	\$129,521.00	\$129,521.00
0100-0000-0-0000-2700-240000-026-0000	\$0.00	\$131,171.00	\$131,171.00
0100-0000-0-0000-2700-240000-029-0000	\$0.00	\$135,091.00	\$135,091.00
0100-0000-0-0000-2700-240000-025-0000	\$0.00	\$135,521.00	\$135,521.00
0100-0000-0-0000-2700-240000-027-0000	\$0.00	\$135,521.00	\$135,521.00
0100-0000-0-0000-2700-240000-021-0000	\$0.00	\$139,396.00	\$139,396.00
0100-0000-0-0000-2100-240000-062-0000	\$0.00	\$149,797.00	\$149,797.00
0100-0000-0-0000-2700-240000-031-0000	\$0.00	\$153,175.00	\$153,175.00
0100-0000-0-0000-2700-240000-022-0000	\$0.00	\$156,646.00	\$156,646.00
0100-0000-0-0000-2700-240000-024-0000	\$0.00	\$158,069.00	\$158,069.00
0100-0000-0-0000-2700-240000-030-0000	\$0.00	\$158,859.00	\$158,859.00
0100-0000-0-0000-7300-240000-004-0000	\$0.00	\$429,375.00	\$429,375.00
0100-0332-0-0000-2420-240000-061-0000	\$0.00	\$552,010.00	\$552,010.00
0100-0000-0-0000-7400-240000-003-0000	\$0.00	\$624,088.00	\$624,088.00
0100-0000-0-0000-2700-240010-021-0000	\$0.00	\$800.00	\$800.00
0100-0000-0-0000-2700-240010-022-0000	\$0.00	\$800.00	\$800.00
0100-0000-0-0000-2700-240010-023-0000	\$0.00	\$800.00	\$800.00
0100-0000-0-0000-2700-240010-024-0000	\$0.00	\$800.00	\$800.00
0100-0000-0-0000-2700-240010-025-0000	\$0.00	\$800.00	\$800.00
0100-0000-0-0000-2700-240010-026-0000	\$0.00	\$800.00	\$800.00
0100-0000-0-0000-2700-240010-027-0000	\$0.00	\$800.00	\$800.00
0100-0000-0-0000-2700-240010-028-0000	\$0.00	\$800.00	\$800.00
0100-0000-0-0000-2700-240010-029-0000	\$0.00	\$800.00	\$800.00
0100-0000-0-0000-2700-240010-030-0000	\$0.00	\$800.00	\$800.00
0100-0000-0-0000-2700-240010-031-0000	\$0.00	\$800.00	\$800.00
0100-0332-0-0000-2140-240020-051-0000	\$0.00	\$130.00	\$130.00
0100-0000-0-0000-8200-240020-016-0000	\$0.00	\$200.00	\$200.00
0100-8150-0-0000-8100-240020-011-0000	\$0.00	\$300.00	\$300.00
0100-3182-0-3550-2700-240020-038-0000	\$0.00	\$749.00	\$749.00
0100-0000-0-0000-7150-240020-002-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0000-0-0000-7150-240020-002-0000	\$0.00	\$1,300.00	\$1,300.00
0100-0000-0-0000-2100-240020-062-0000	\$0.00	\$1,500.00	\$1,500.00
0100-0000-0-0000-2100-240020-002-0000	\$0.00	\$1,584.00	\$1,584.00
0100-0332-0-0000-7330-240020-013-0000	\$0.00	\$1,900.00	
0100-0000-0-0000-2700-240020-021-0000	\$0.00	\$2,331.00	\$1,900.00 \$2,331.00
0100-0000-0-0000-2700-240020-021-0000	\$0.00	\$2,331.00	
0100-0000-0-0000-2700-240020-022-0000	\$0.00	\$2,331.00	\$2,331.00
0100-0000-0-0000-2700-240020-023-0000			\$2,331.00
	\$0.00	\$2,331.00	\$2,331.00
0100-0000-0-0000-2700-240020-025-0000	\$0.00	\$2,331.00	\$2,331.00
0100-0000-0-0000-2700-240020-026-0000	\$0.00	\$2,331.00	\$2,331.00

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FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-240020-027-0000	\$0.00	\$2,331.00	\$2,331.00
0100-0000-0-0000-2700-240020-028-0000	\$0.00	\$2,331.00	\$2,331.00
0100-0000-0-0000-2700-240020-030-0000	\$0.00	\$2,331.00	\$2,331.00
0100-0000-0-0000-2700-240020-031-0000	\$0.00	\$2,331.00	\$2,331.00
0100-0000-0-0000-7700-240020-061-0000	\$0.00	\$2,591.00	\$2,591.00
0100-0000-0-0000-7400-240020-003-0000	\$0.00	\$2,871.00	\$2,871.00
0100-3216-0-0000-2700-240020-072-0000	\$0.00	\$3,500.00	\$3,500.00
0100-0332-0-0000-2420-240020-061-0000	\$0.00	\$12,889.00	\$12,889.00
0100-2600-0-0000-2700-240020-072-0000	\$0.00	\$26,000.00	\$26,000.00
0100-7415-0-0000-2700-240030-023-0000	\$0.00	\$550.00	\$550.00
0100-7415-0-0000-2700-240030-028-0000	\$0.00	\$1,100.00	\$1,100.00
0100-7415-0-0000-7400-240030-003-0000	\$0.00	\$1,320.00	\$1,320.00
0100-7415-0-0000-2700-240030-029-0000	\$0.00	\$1,650.00	\$1,650.00
0100-7415-0-0000-2700-240030-025-0000	\$0.00	\$2,200.00	\$2,200.00
0100-7415-0-0000-2700-240030-062-0000	\$0.00	\$2,255.98	\$2,255.98
0100-7415-0-0000-2100-240030-062-0000	\$0.00	\$2,256.00	\$2,256.00
0100-7415-0-0000-2700-240030-022-0000	\$0.00	\$2,310.00	\$2,310.00
0100-7415-0-0000-2700-240030-026-0000	\$0.00	\$2,420.00	\$2,420.00
0100-7415-0-0000-2700-240030-030-0000	\$0.00	\$2,489.85	\$2,489.85
0100-7415-0-0000-2700-240030-024-0000	\$0.00	\$2,750.00	\$2,750.00
0100-7415-0-0000-2700-240030-027-0000	\$0.00	\$3,025.00	\$3,025.00
0100-7415-0-0000-2700-240030-021-0000	\$0.00	\$4,001.58	\$4,001.58
0100-7415-0-0000-3130-240030-063-0000	\$0.00	\$5,262.40	\$5,262.40
0100-7415-0-0000-3700-240030-008-0000	\$0.00	\$19,095.27	\$19,095.27
0100-0332-0-0000-3130-290000-025-0000	\$0.00	\$58,298.00	\$58,298.00
0100-0332-0-0000-3130-290000-053-0000	\$0.00	\$60,774.00	\$60,774.00
0100-0332-0-1110-1000-290000-023-0000	\$0.00	\$67,642.00	\$67,642.00
0100-0332-0-0000-3130-290000-027-0000	\$0.00	\$68,320.00	\$68,320.00
0100-0332-0-1110-1000-290000-021-0000	\$0.00	\$68,865.00	\$68,865.00
0100-0332-0-1110-1000-290000-029-0000	\$0.00	\$69,588.00	\$69,588.00
0100-0332-0-0000-3130-290000-026-0000	\$0.00	\$70,868.00	\$70,868.00
0100-0332-0-0000-3130-290000-028-0000	\$0.00	\$71,233.00	\$71,233.00
0100-0332-0-0000-3130-290000-029-0000	\$0.00	\$71,453.00	\$71,453.00
0100-0332-0-1110-1000-290000-028-0000	\$0.00	\$71,610.00	\$71,610.00
0100-0332-0-0000-3130-290000-024-0000	\$0.00	\$71,728.00	\$71,728.00
0100-0332-0-0000-3130-290000-023-0000	\$0.00	\$73,582.00	\$73,582.00
0100-0332-0-0000-3130-290000-022-0000	\$0.00	\$73,802.00	\$73,802.00
0100-0332-0-1110-1000-290000-025-0000	\$0.00	\$78,117.00	\$78,117.00
0100-0332-0-1110-1000-290000-026-0000	\$0.00	\$80,993.00	\$80,993.00
0100-0332-0-1110-1000-290000-030-0000	\$0.00	\$81,440.00	\$81,440.00
0100-0332-0-1110-1000-290000-027-0000	\$0.00	\$83,862.00	\$83,862.00
0100-0332-0-1110-1000-290000-031-0000	\$0.00	\$89,326.00	\$89,326.00
0100-0332-0-1110-1000-290000-024-0000	\$0.00	\$105,059.00	\$105,059.00
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FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-290000-022-0000	\$0.00	\$109,243.00	\$109,243.00
0100-6500-0-5760-1110-290010-039-0000	\$0.00	\$500.00	\$500.00
0100-0332-0-1110-1000-290010-021-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-1110-1000-290010-022-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-1110-1000-290010-023-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-1110-1000-290010-024-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-1110-1000-290010-025-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-1110-1000-290010-026-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-1110-1000-290010-027-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-1110-1000-290010-028-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-1110-1000-290010-029-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-1110-1000-290010-030-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-1110-1000-290010-031-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0000-0-0000-7700-290020-061-0000	\$0.00	\$400.00	\$400.00
0100-0000-0-0000-2495-290020-060-0000	\$0.00	\$799.00	\$799.00
0100-0332-0-1110-1000-290020-023-0000	\$0.00	\$1,612.00	\$1,612.00
0100-0332-0-1110-1000-290020-021-0000	\$0.00	\$1,661.00	\$1,661.00
0100-0332-0-1110-1000-290020-025-0000	\$0.00	\$1,661.00	\$1,661.00
0100-0332-0-1110-1000-290020-026-0000	\$0.00	\$1,661.00	\$1,661.00
0100-0332-0-1110-1000-290020-029-0000	\$0.00	\$1,661.00	\$1,661.00
0100-0332-0-1110-1000-290020-028-0000	\$0.00	\$1,759.00	\$1,759.00
0100-0332-0-1110-1000-290020-030-0000	\$0.00	\$1,778.00	\$1,778.00
0100-0332-0-1110-1000-290020-031-0000	\$0.00	\$1,778.00	\$1,778.00
0100-0332-0-1110-1000-290020-027-0000	\$0.00	\$1,954.00	\$1,954.00
0100-0332-0-1110-1000-290020-022-0000	\$0.00	\$2,345.00	\$2,345.00
0100-0332-0-1110-1000-290020-024-0000	\$0.00	\$2,394.00	\$2,394.00
0100-0332-0-0000-3130-290020-053-0000	\$0.00	\$4,454.00	\$4,454.00
0100-2600-0-0000-3130-290020-072-0000	\$0.00	\$36,000.00	\$36,000.00
0100-1100-0-0000-2700-290030-027-0000	\$0.00	\$25.00	\$25.00
0100-3150-0-0000-2495-290030-027-0000	\$0.00	\$36.00	\$36.00
0100-3150-0-0000-2495-290030-025-0000	\$0.00	\$146.00	\$146.00
0100-1100-0-0000-2700-290030-022-0000	\$0.00	\$200.00	\$200.00
0100-1100-0-0000-2700-290030-021-0000	\$0.00	\$200.00	\$200.00
0100-3150-0-1110-1000-290030-022-0000	\$0.00	\$365.00	\$365.00
0100-3150-0-0000-2495-290030-023-0000	\$0.00	\$365.00	\$365.00
0100-3150-0-0000-2495-290030-022-0000	\$0.00	\$372.00	\$372.00
0100-3150-0-0000-2495-290030-028-0000	\$0.00	\$372.00	\$372.00
0100-1100-0-0000-2495-290030-022-0000	\$0.00	\$400.00	\$400.00
0100-7415-0-1110-1000-290030-028-0000	\$0.00	\$750.00	\$750.00
0100-6500-0-5760-1120-290030-039-0000	\$0.00	\$900.00	\$900.00
0100-7415-0-1110-1000-290030-023-0000	\$0.00	\$1,000.00	\$1,000.00
0100-7415-0-1110-1000-290030-027-0000	\$0.00	\$1,000.00	\$1,000.00
0100-7415-0-1110-1000-290030-024-0000	\$0.00	\$1,500.00	\$1,500.00

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FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-7415-0-1110-1000-290030-029-0000	\$0.00	\$1,750.00	\$1,750.00
0100-7415-0-1110-1000-290030-025-0000	\$0.00	\$1,960.00	\$1,960.00
0100-7415-0-1110-1000-290030-031-0000	\$0.00	\$2,520.00	\$2,520.00
0100-7415-0-1110-1000-290030-030-0000	\$0.00	\$2,633.00	\$2,633.00
0100-7415-0-1110-1000-290030-021-0000	\$0.00	\$2,900.00	\$2,900.00
0100-4203-0-1110-1000-290030-005-0000	\$0.00	\$3,745.00	\$3,745.00
0100-7415-0-1110-1000-290030-022-0000	\$0.00	\$4,080.00	\$4,080.00
0100-7415-0-0000-3130-290030-053-0000	\$0.00	\$4,400.00	\$4,400.00
0100-4203-0-0000-2495-290030-005-0000	\$0.00	\$5,992.00	\$5,992.00
0100-3182-0-3550-1000-290030-038-0000	\$0.00	\$7,490.00	\$7,490.00
0100-0000-0-0000-2495-290030-055-0000	\$0.00	\$8,120.00	\$8,120.00
0100-0332-0-0000-2495-290030-055-0000	\$0.00	\$13,186.00	\$13,186.00
0100-0000-0-1110-1000-310100-001-0000	\$0.00	(\$100,000.00)	(\$100,000.00)
0100-1100-0-1110-1000-310100-023-0000	\$0.00	\$42.00	\$42.00
0100-1100-0-1176-1000-310100-027-0000	\$0.00	\$57.00	\$57.00
0100-4035-0-0000-3140-310100-005-0000	\$0.00	\$58.00	\$58.00
0100-1100-0-1110-1000-310100-025-0000	\$0.00	\$67.00	\$67.00
0100-3150-0-1110-1000-310100-026-2495	\$0.00	\$78.00	\$78.00
0100-0332-0-1110-1000-310100-029-0000	\$0.00	\$80.00	\$80.00
0100-3150-0-1110-1000-310100-028-2495	\$0.00	\$88.00	\$88.00
0100-3150-0-1110-1000-310100-027-0000	\$0.00	\$93.00	\$93.00
0100-1100-0-1110-1000-310100-022-0000	\$0.00	\$115.00	\$115.00
0100-1100-0-1110-1000-310100-024-0000	\$0.00	\$115.00	\$115.00
0100-3150-0-1110-1000-310100-022-2495	\$0.00	\$124.00	\$124.00
0100-1100-0-1110-1000-310100-029-0000	\$0.00	\$153.00	\$153.00
0100-0000-0-1110-1000-310100-003-0000	\$0.00	\$179.00	\$179.00
0100-3150-0-1110-1000-310100-029-2495	\$0.00	\$186.00	\$186.00
0100-1100-0-1110-1000-310100-027-0000	\$0.00	\$191.00	\$191.00
0100-0332-0-0000-3140-310100-030-0000	\$0.00	\$216.00	\$216.00
0100-1100-0-1110-1000-310100-028-0000	\$0.00	\$286.00	\$286.00
0100-3150-0-1110-1000-310100-023-2495	\$0.00	\$310.00	\$310.00
0100-3150-0-1110-1000-310100-025-0000	\$0.00	\$310.00	\$310.00
0100-4203-0-0000-2495-310100-005-0000	\$0.00	\$317.00	\$317.00
0100-0332-0-1110-1000-310100-021-0000	\$0.00	\$329.00	\$329.00
0100-0332-0-1110-1000-310100-027-0000	\$0.00	\$338.00	\$338.00
0100-0332-0-1135-1000-310100-057-0030	\$0.00	\$382.00	\$382.00
0100-0332-0-1135-1000-310100-057-0031	\$0.00	\$382.00	\$382.00
0100-3150-0-1110-1000-310100-025-2495	\$0.00	\$388.00	\$388.00
0100-3150-0-1110-1000-310100-026-0000	\$0.00	\$388.00	\$388.00
0100-3150-0-1110-1000-310100-027-2495	\$0.00	\$582.00	\$582.00
0100-3150-0-1110-1000-310100-022-0000	\$0.00	\$605.00	\$605.00
0100-1100-0-1110-1000-310100-030-0000	\$0.00	\$630.00	\$630.00
0100-2600-0-1110-1000-310100-021-0000	\$0.00	\$688.00	\$688.00

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FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-2600-0-1110-1000-310100-024-0000	\$0.00	\$688.00	\$688.00
0100-9010-0-7110-3140-310100-055-0072	\$0.00	\$697.00	\$697.00
0100-6500-0-5760-1110-310100-039-0072	\$0.00	\$707.00	\$707.00
0100-3150-0-1110-1000-310100-024-2495	\$0.00	\$776.00	\$776.00
0100-3150-0-1110-1000-310100-028-0000	\$0.00	\$809.00	\$809.00
0100-3182-0-3550-1000-310100-038-0000	\$0.00	\$952.00	\$952.00
0100-1100-0-1176-1000-310100-021-0000	\$0.00	\$974.00	\$974.00
0100-3216-0-0000-3110-310100-072-0000	\$0.00	\$1,337.00	\$1,337.00
0100-2600-0-1110-1000-310100-026-0000	\$0.00	\$1,375.00	\$1,375.00
0100-2600-0-1110-1000-310100-027-0000	\$0.00	\$1,375.00	\$1,375.00
0100-3213-0-1110-1000-310100-021-0000	\$0.00	\$1,375.00	\$1,375.00
0100-3213-0-1110-1000-310100-023-0000	\$0.00	\$1,375.00	\$1,375.00
0100-3216-0-0000-2700-310100-072-0000	\$0.00	\$1,624.00	\$1,624.00
0100-0332-0-1135-4000-310100-021-0000	\$0.00	\$1,948.00	\$1,948.00
0100-2600-0-1110-1000-310100-022-0000	\$0.00	\$2,063.00	\$2,063.00
0100-0332-0-1110-1000-310100-055-2495	\$0.00	\$2,326.00	\$2,326.00
0100-4203-0-1110-1000-310100-005-2495	\$0.00	\$2,326.00	\$2,326.00
0100-4035-0-1110-1000-310100-005-0000	\$0.00	\$2,326.00	\$2,326.00
0100-1100-0-1176-1000-310100-031-0000	\$0.00	\$2,464.00	\$2,464.00
0100-2600-0-0000-3140-310100-072-0000	\$0.00	\$2,674.00	\$2,674.00
0100-1100-0-1176-1000-310100-030-0000	\$0.00	\$2,865.00	\$2,865.00
0100-0000-0-1150-1000-310100-071-0000	\$0.00	\$3,820.00	\$3,820.00
0100-2600-0-1110-1000-310100-029-0000	\$0.00	\$4,126.00	\$4,126.00
0100-0000-0-1110-1000-310100-053-0000	\$0.00	\$4,775.00	\$4,775.00
0100-2600-0-1110-1000-310100-025-0000	\$0.00	\$5,501.00	\$5,501.00
0100-3216-0-1110-1000-310100-072-0000	\$0.00	\$6,303.00	\$6,303.00
0100-2600-0-1110-1000-310100-028-0000	\$0.00	\$6,876.00	\$6,876.00
0100-0332-0-1135-4000-310100-057-0030	\$0.00	\$7,220.00	\$7,220.00
0100-0332-0-1135-4000-310100-057-0031	\$0.00	\$7,220.00	\$7,220.00
0100-2600-0-1135-4000-310100-057-0020	\$0.00	\$7,334.00	\$7,334.00
0100-0332-0-0000-2700-310100-027-0000	\$0.00	\$7,517.00	\$7,517.00
0100-0332-0-0000-2700-310100-023-0000	\$0.00	\$7,644.00	\$7,644.00
0100-0000-0-0000-3120-310100-062-0000	\$0.00	\$7,677.00	\$7,677.00
0100-0332-0-0000-2700-310100-024-0000	\$0.00	\$7,817.00	\$7,817.00
0100-0332-0-0000-2700-310100-022-0000	\$0.00	\$7,945.00	\$7,945.00
0100-0332-0-0000-2700-310100-021-0000	\$0.00	\$8,130.00	\$8,130.00
0100-3327-0-5760-3120-310100-039-0000	\$0.00	\$8,386.00	\$8,386.00
0100-0332-0-0000-2700-310100-025-0000	\$0.00	\$8,455.00	\$8,455.00
0100-0332-0-0000-2700-310100-028-0000	\$0.00	\$8,455.00	\$8,455.00
0100-0332-0-0000-2700-310100-026-0000	\$0.00	\$8,582.00	\$8,582.00
0100-0332-0-0000-2700-310100-029-0000	\$0.00	\$8,582.00	\$8,582.00
0100-0332-0-1110-1000-310100-024-0000	\$0.00	\$11,141.00	\$11,141.00
0100-3213-0-5760-1110-310100-039-0000	\$0.00	\$11,321.00	\$11,321.00

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FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-2600-0-0000-2700-310100-072-0000	\$0.00	\$12,224.00	\$12,224.00
0100-6053-0-1110-1000-310100-022-0000	\$0.00	\$12,281.00	\$12,281.00
0100-6053-0-1110-1000-310100-026-0000	\$0.00	\$12,281.00	\$12,281.00
0100-6053-0-1110-1000-310100-024-0000	\$0.00	\$12,281.00	\$12,281.00
0100-0332-0-1110-1000-310100-026-0000	\$0.00	\$12,281.00	\$12,281.00
0100-4203-0-1110-1000-310100-005-0000	\$0.00	\$12,638.00	\$12,638.00
0100-0332-0-1110-1000-310100-023-0000	\$0.00	\$12,963.00	\$12,963.00
0100-0332-0-1135-4000-310100-057-0000	\$0.00	\$13,863.00	\$13,863.00
0100-0332-0-3550-2700-310100-038-0000	\$0.00	\$13,863.00	\$13,863.00
0100-0332-0-0000-2150-310100-005-0000	\$0.00	\$14,492.00	\$14,492.00
0100-3010-0-0000-2150-310100-005-0000	\$0.00	\$14,492.00	\$14,492.00
0100-0332-0-0000-3110-310100-027-0000	\$0.00	\$15,056.00	\$15,056.00
0100-0332-0-0000-3110-310100-023-0000	\$0.00	\$15,311.00	\$15,311.00
0100-0332-0-0000-3110-310100-024-0000	\$0.00	\$15,658.00	\$15,658.00
0100-0332-0-0000-3110-310100-022-0000	\$0.00	\$15,913.00	\$15,913.00
0100-0332-0-0000-3110-310100-021-0000	\$0.00	\$16,285.00	\$16,285.00
0100-0332-0-0000-3110-310100-025-0000	\$0.00	\$16,936.00	\$16,936.00
0100-0332-0-0000-3110-310100-028-0000	\$0.00	\$16,936.00	\$16,936.00
0100-0332-0-0000-3110-310100-026-0000	\$0.00	\$17,191.00	\$17,191.00
0100-0332-0-0000-3110-310100-029-0000	\$0.00	\$17,191.00	\$17,191.00
0100-0332-0-0000-3110-310100-030-0000	\$0.00	\$17,446.00	\$17,446.00
0100-0332-0-0000-3110-310100-031-0000	\$0.00	\$17,446.00	\$17,446.00
0100-3213-0-0000-3140-310100-062-0000	\$0.00	\$20,201.00	\$20,201.00
0100-3213-0-1110-1000-310100-026-0000	\$0.00	\$20,449.00	\$20,449.00
0100-3182-0-3550-3110-310100-038-0000	\$0.00	\$20,577.00	\$20,577.00
0100-6266-0-0000-2140-310100-005-0000	\$0.00	\$22,260.00	\$22,260.00
0100-3213-0-1110-1000-310100-022-0000	\$0.00	\$23,887.00	\$23,887.00
0100-3213-0-1110-1000-310100-025-0000	\$0.00	\$25,288.00	\$25,288.00
0100-0332-0-1110-1000-310100-022-0000	\$0.00	\$25,668.00	\$25,668.00
0100-3213-0-5760-1120-310100-039-0000	\$0.00	\$27,147.00	\$27,147.00
0100-0000-0-0000-2700-310100-022-0000	\$0.00	\$27,344.00	\$27,344.00
0100-0000-0-0000-2700-310100-024-0000	\$0.00	\$27,344.00	\$27,344.00
0100-0000-0-0000-2700-310100-023-0000	\$0.00	\$27,726.00	\$27,726.00
0100-0000-0-0000-2700-310100-026-0000	\$0.00	\$27,726.00	\$27,726.00
0100-0000-0-0000-2700-310100-027-0000	\$0.00	\$27,726.00	\$27,726.00
0100-0000-0-0000-2700-310100-028-0000	\$0.00	\$27,726.00	\$27,726.00
0100-0000-0-0000-2700-310100-021-0000	\$0.00	\$28,108.00	\$28,108.00
0100-0000-0-0000-2700-310100-025-0000	\$0.00	\$28,108.00	\$28,108.00
0100-0000-0-0000-2700-310100-029-0000	\$0.00	\$28,108.00	\$28,108.00
0100-0000-0-0000-2700-310100-030-0000	\$0.00	\$28,108.00	\$28,108.00
0100-0000-0-0000-2700-310100-031-0000	\$0.00	\$28,108.00	\$28,108.00
0100-0332-0-1110-1000-310100-028-0000	\$0.00	\$30,665.00	\$30,665.00
0100-0332-0-0000-2140-310100-055-0000	\$0.00	\$31,592.00	\$31,592.00

**EQ2** 19 of 91 6/5/2023 7:22:44AM

ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-7400-310100-003-0000	\$0.00	\$33,620.00	\$33,620.00
0100-0332-0-1110-1000-310100-025-0000	\$0.00	\$33,623.00	\$33,623.00
0100-4035-0-0000-2140-310100-005-0000	\$0.00	\$33,907.00	\$33,907.00
0100-0332-0-0000-2700-310100-030-0000	\$0.00	\$34,101.00	\$34,101.00
0100-0332-0-0000-2700-310100-031-0000	\$0.00	\$34,101.00	\$34,101.00
0100-0000-0-0000-2100-310100-053-0000	\$0.00	\$34,384.00	\$34,384.00
0100-3213-0-1110-1000-310100-029-0000	\$0.00	\$34,406.00	\$34,406.00
0100-0000-0-0000-2100-310100-062-0000	\$0.00	\$34,629.00	\$34,629.00
0100-3213-0-1110-1000-310100-028-0000	\$0.00	\$36,995.00	\$36,995.00
0100-3213-0-1110-1000-310100-030-0000	\$0.00	\$40,100.00	\$40,100.00
0100-3213-0-0000-3130-310100-063-0000	\$0.00	\$40,561.00	\$40,561.00
0100-0000-0-0000-7150-310100-002-0000	\$0.00	\$42,208.00	\$42,208.00
0100-3218-0-0000-3120-310100-062-0000	\$0.00	\$45,462.00	\$45,462.00
0100-2600-0-1110-1000-310100-072-0000	\$0.00	\$46,222.00	\$46,222.00
0100-0332-0-1134-1000-310100-020-0000	\$0.00	\$46,491.00	\$46,491.00
0100-6546-0-5760-3120-310100-039-0000	\$0.00	\$47,717.00	\$47,717.00
0100-3213-0-1110-1000-310100-027-0000	\$0.00	\$52,092.00	\$52,092.00
0100-0332-0-0000-3130-310100-063-0000	\$0.00	\$52,812.00	\$52,812.00
0100-3213-0-1110-1000-310100-031-0000	\$0.00	\$56,919.00	\$56,919.00
0100-3213-0-1110-1000-310100-024-0000	\$0.00	\$57,740.00	\$57,740.00
0100-0332-0-1160-1000-310100-020-0000	\$0.00	\$59,412.00	\$59,412.00
0100-0332-0-3550-1000-310100-038-0000	\$0.00	\$66,109.00	\$66,109.00
0100-6500-0-5760-3120-310100-039-0000	\$0.00	\$89,764.00	\$89,764.00
0100-0332-0-1156-1000-310100-020-0000	\$0.00	\$92,084.00	\$92,084.00
0100-0000-0-1110-1000-310100-020-0000	\$0.00	\$103,713.00	\$103,713.00
0100-0332-0-0000-3110-310100-020-0000	\$0.00	\$107,003.00	\$107,003.00
0100-0332-0-0000-3140-310100-062-0000	\$0.00	\$113,736.00	\$113,736.00
0100-6500-0-5760-1110-310100-039-0000	\$0.00	\$131,476.00	\$131,476.00
0100-3213-0-0000-3110-310100-020-0000	\$0.00	\$162,308.00	\$162,308.00
0100-3010-0-0000-2140-310100-005-0000	\$0.00	\$180,941.00	\$180,941.00
0100-6500-0-5760-1120-310100-039-0000	\$0.00	\$247,322.00	\$247,322.00
0100-0000-0-1110-1000-310100-025-0000	\$0.00	\$268,104.00	\$268,104.00
0100-0000-0-1110-1000-310100-023-0000	\$0.00	\$274,597.00	\$274,597.00
0100-1400-0-1110-1000-310100-028-0000	\$0.00	\$281,484.00	\$281,484.00
0100-0000-0-1110-1000-310100-026-0000	\$0.00	\$302,351.00	\$302,351.00
0100-1400-0-1110-1000-310100-029-0000	\$0.00	\$313,924.00	\$302,331.00
0100-0000-0-1110-1000-310100-021-0000	\$0.00	\$315,051.00	\$315,051.00
0100-1400-0-1110-1000-310100-027-0000	\$0.00	\$356,190.00	\$356,190.00
0100-1400-0-1110-1000-310100-027-0000	\$0.00	\$418,641.00	\$418,641.00
0100-0000-0-1110-1000-310100-024-0000	\$0.00	\$421,850.00	\$421,850.00
0100-0000-0-1110-1000-310100-024-0000	\$0.00	\$425,009.00	\$425,009.00
0100-1400-0-1110-1000-310100-022-0000	\$0.00	\$425,009.00	
0100-7690-0-5760-1190-310120-001-0000	\$0.00	\$10.00	\$436,514.00
0100-7070-0-3700-1170-310120-001-0000	φυ.υυ	\$10.00	\$10.00

**EQ3** 20 of 91 6/5/2023 7:22:44AM

ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-7690-0-0000-2495-310120-001-0000	\$0.00	\$178.00	\$178.00
0100-7690-0-7110-3140-310120-001-0000	\$0.00	\$425.00	\$425.00
0100-7690-0-3550-2700-310120-001-0000	\$0.00	\$6,833.00	\$6,833.00
0100-7690-0-0000-7400-310120-001-0000	\$0.00	\$15,536.00	\$15,536.00
0100-7690-0-0000-3120-310120-001-0000	\$0.00	\$16,753.00	\$16,753.00
0100-7690-0-1110-4000-310120-001-0000	\$0.00	\$18,960.00	\$18,960.00
0100-7690-0-0000-7150-310120-001-0000	\$0.00	\$20,297.00	\$20,297.00
0100-7690-0-0000-3130-310120-001-0000	\$0.00	\$23,983.00	\$23,983.00
0100-7690-0-3550-1000-310120-001-0000	\$0.00	\$31,785.00	\$31,785.00
0100-7690-0-0000-2100-310120-001-0000	\$0.00	\$46,294.00	\$46,294.00
0100-7690-0-5760-3120-310120-001-0000	\$0.00	\$57,541.00	\$57,541.00
0100-7690-0-5760-1110-310120-001-0000	\$0.00	\$68,071.00	\$68,071.00
0100-7690-0-0000-3140-310120-001-0000	\$0.00	\$75,000.00	\$75,000.00
0100-7690-0-5760-1120-310120-001-0000	\$0.00	\$120,762.00	\$120,762.00
0100-7690-0-0000-2140-310120-001-0000	\$0.00	\$125,494.00	\$125,494.00
0100-7690-0-0000-3110-310120-001-0000	\$0.00	\$150,000.00	\$150,000.00
0100-7690-0-0000-2700-310120-001-0000	\$0.00	\$217,209.00	\$217,209.00
0100-7690-0-1110-1000-310120-001-0000	\$0.00	\$2,401,860.00	\$2,401,860.00
0100-0332-0-1110-1000-320200-020-0001	\$0.00	(\$157,708.00)	(\$157,708.00)
0100-0000-0-0000-8200-320200-001-0000	\$0.00	(\$10,277.00)	(\$10,277.00)
0100-0000-0-0000-2700-320200-001-0000	\$0.00	(\$6,330.00)	(\$6,330.00)
0100-0000-0-0000-7110-320200-001-0000	\$0.00	(\$4,567.00)	(\$4,567.00)
0100-0000-0-0000-2420-320200-001-0000	\$0.00	(\$2,719.00)	(\$2,719.00)
0100-0000-0-0000-2495-320200-001-0000	\$0.00	(\$2,166.00)	(\$2,166.00)
0100-1100-0-0000-2700-320200-027-0000	\$0.00	\$7.00	\$7.00
0100-3150-0-0000-2495-320200-027-0000	\$0.00	\$10.00	\$10.00
0100-3150-0-0000-2495-320200-025-0000	\$0.00	\$39.00	\$39.00
0100-1100-0-0000-2700-320200-021-0000	\$0.00	\$53.00	\$53.00
0100-1100-0-0000-2700-320200-022-0000	\$0.00	\$53.00	\$53.00
0100-1100-0-1176-1000-320200-029-0000	\$0.00	\$80.00	\$80.00
0100-3150-0-0000-2495-320200-023-0000	\$0.00	\$97.00	\$97.00
0100-3150-0-1110-1000-320200-022-0000	\$0.00	\$97.00	\$97.00
0100-3150-0-0000-2495-320200-022-0000	\$0.00	\$99.00	\$99.00
0100-3150-0-0000-2495-320200-028-0000	\$0.00	\$99.00	\$99.00
0100-1100-0-0000-2495-320200-022-0000	\$0.00	\$107.00	\$107.00
0100-0033-0-0000-2420-320200-026-0000	\$0.00	\$147.00	\$147.00
0100-0033-0-0000-2420-320200-031-0000	\$0.00	\$147.00	\$147.00
0100-0033-0-0000-2700-320200-023-0000	\$0.00	\$147.00	\$147.00
0100-0033-0-0000-3140-320200-023-0000	\$0.00	\$147.00	\$147.00
0100-3182-0-3550-2700-320200-038-0000	\$0.00	\$200.00	\$200.00
0100-0033-0-1110-1000-320200-028-0000	\$0.00	\$200.00	\$200.00
0100-0000-0-0000-2495-320200-060-0000	\$0.00	\$213.00	\$213.00
0100-0033-0-1110-1000-320200-023-0000	\$0.00	\$267.00	\$267.00

**EQ4** 21 of 91 6/5/2023 7:22:44AM

ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0033-0-1110-1000-320200-027-0000	\$0.00	\$267.00	\$267.00
0100-0033-0-0000-2700-320200-028-0000	\$0.00	\$293.00	\$293.00
0100-0033-0-1110-4000-320200-022-0000	\$0.00	\$293.00	\$293.00
0100-0033-0-0000-7400-320200-003-0000	\$0.00	\$352.00	\$352.00
0100-0033-0-1110-4000-320200-027-0000	\$0.00	\$367.00	\$367.00
0100-0033-0-1110-1000-320200-024-0000	\$0.00	\$400.00	\$400.00
0100-0033-0-0000-2700-320200-029-0000	\$0.00	\$440.00	\$440.00
0100-0033-0-1110-1000-320200-029-0000	\$0.00	\$467.00	\$467.00
0100-1100-0-1176-1000-320200-021-0000	\$0.00	\$480.00	\$480.00
0100-0332-0-0000-2700-320200-062-0000	\$0.00	\$507.00	\$507.00
0100-0033-0-1110-4000-320200-028-0000	\$0.00	\$522.00	\$522.00
0100-0033-0-1110-1000-320200-025-0000	\$0.00	\$523.00	\$523.00
0100-0033-0-3550-1000-320200-038-0000	\$0.00	\$528.00	\$528.00
0100-9010-0-7110-3140-320200-055-0072	\$0.00	\$574.00	\$574.00
0100-0033-0-0000-2420-320200-021-0000	\$0.00	\$587.00	\$587.00
0100-0033-0-0000-2420-320200-023-0000	\$0.00	\$587.00	\$587.00
0100-0033-0-0000-2420-320200-029-0000	\$0.00	\$587.00	\$587.00
0100-0033-0-0000-2420-320200-030-0000	\$0.00	\$587.00	\$587.00
0100-0033-0-0000-2700-320200-025-0000	\$0.00	\$587.00	\$587.00
0100-0033-0-0000-2100-320200-062-0000	\$0.00	\$602.00	\$602.00
0100-0000-0-1110-1000-320200-003-0000	\$0.00	\$614.00	\$614.00
0100-0033-0-0000-2700-320200-022-0000	\$0.00	\$616.00	\$616.00
0100-0033-0-0000-2700-320200-026-0000	\$0.00	\$646.00	\$646.00
0100-0033-0-0000-2700-320200-030-0000	\$0.00	\$664.00	\$664.00
0100-0033-0-1110-1000-320200-031-0000	\$0.00	\$672.00	\$672.00
0100-6500-0-5760-1110-320200-039-0072	\$0.00	\$693.00	\$693.00
0100-0332-0-0000-3140-320200-020-0000	\$0.00	\$716.00	\$716.00
0100-0033-0-1110-1000-320200-030-0000	\$0.00	\$729.00	\$729.00
0100-0033-0-0000-2420-320200-028-0000	\$0.00	\$734.00	\$734.00
0100-0033-0-0000-2700-320200-024-0000	\$0.00	\$734.00	\$734.00
0100-0033-0-0000-3140-320200-024-0000	\$0.00	\$734.00	\$734.00
0100-0033-0-1110-4000-320200-021-0000	\$0.00	\$734.00	\$734.00
0100-0033-0-1110-4000-320200-025-0000	\$0.00	\$734.00	\$734.00
0100-0033-0-1110-4000-320200-029-0000	\$0.00	\$734.00	\$734.00
0100-0033-0-1110-1000-320200-021-0000	\$0.00	\$774.00	\$774.00
0100-0033-0-0000-2700-320200-027-0000	\$0.00	\$807.00	\$807.00
0100-0033-0-1110-4000-320200-026-0000	\$0.00	\$850.00	\$850.00
0100-0033-0-0000-3140-320200-027-0000	\$0.00	\$890.00	\$890.00
0100-3216-0-0000-2700-320200-072-0000	\$0.00	\$934.00	\$934.00
0100-0033-0-0000-3140-320200-026-0000	\$0.00	\$934.00	\$934.00
0100-0033-0-1110-4000-320200-024-0000	\$0.00	\$995.00	\$995.00
0100-0033-0-1110-4000-320200-023-0000	\$0.00	\$998.00	\$998.00
0100-4203-0-1110-1000-320200-005-0000	\$0.00	\$999.00	\$999.00

**EQ5** 22 of 91 6/5/2023 7:22:44AM

ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Evnoves			
Expenses 0100-3216-0-0000-3140-320200-072-0000	\$0.00	\$1,067.00	\$1,067.00
0100-0033-0-0000-2700-320200-021-0000	\$0.00	\$1,068.00	\$1,068.00
0100-0033-0-1110-1000-320200-022-0000	\$0.00	\$1,089.00	\$1,089.00
0100-0000-0-1110-1000-320200-060-0000	\$0.00	\$1,159.00	\$1,159.00
0100-0033-0-0000-3130-320200-053-0000	\$0.00	\$1,174.00	\$1,174.00
0100-0033-0-5760-1110-320200-039-0000	\$0.00	\$1,204.00	\$1,204.00
0100-0332-0-0000-8200-320200-020-0057	\$0.00	\$1,334.00	\$1,334.00
0100-0033-0-1110-1000-320200-020-0000	\$0.00	\$1,586.00	\$1,586.00
0100-4203-0-0000-2495-320200-005-0000	\$0.00	\$1,599.00	\$1,599.00
0100-3182-0-3550-1000-320200-038-0000	\$0.00	\$1,998.00	\$1,998.00
0100-0033-0-0000-3130-320200-063-0000	\$0.00	\$2,006.00	\$2,006.00
0100-0332-0-1156-1000-320200-075-0000	\$0.00	\$2,134.00	\$2,134.00
0100-0000-0-0000-2495-320200-055-0000	\$0.00	\$2,166.00	\$2,166.00
0100-0000-0-0000-2420-320200-053-0000	\$0.00	\$2,719.00	\$2,719.00
0100-0033-0-0000-3600-320200-014-0000	\$0.00	\$2,935.00	\$2,935.00
0100-0033-0-5760-1120-320200-039-0000	\$0.00	\$2,978.00	\$2,978.00
0100-0332-0-0000-2495-320200-055-0000	\$0.00	\$3,518.00	\$3,518.00
0100-0033-0-5760-1130-320200-039-0000	\$0.00	\$3,839.00	\$3,839.00
0100-3219-0-5760-1110-320200-039-0000	\$0.00	\$4,563.00	\$4,563.00
0100-0000-0-0000-7110-320200-002-0000	\$0.00	\$4,567.00	\$4,567.00
0100-2600-0-0000-2420-320200-072-0000	\$0.00	\$6,403.00	\$6,403.00
0100-3213-0-5760-1130-320200-039-0000	\$0.00	\$6,889.00	\$6,889.00
0100-2600-0-0000-2700-320200-072-0000	\$0.00	\$6,937.00	\$6,937.00
0100-2600-0-0000-3140-320200-072-0000	\$0.00	\$8,004.00	\$8,004.00
0100-2600-0-1110-4000-320200-062-0000	\$0.00	\$8,690.00	\$8,690.00
0100-0000-0-0000-3600-320200-014-0072	\$0.00	\$9,338.00	\$9,338.00
0100-2600-0-0000-3130-320200-072-0000	\$0.00	\$9,605.00	\$9,605.00
0100-3214-0-1110-1000-320200-031-0000	\$0.00	\$10,267.00	\$10,267.00
0100-0000-0-0000-8200-320200-010-0000	\$0.00	\$10,277.00	\$10,277.00
0100-0332-0-0000-3140-320200-029-0000	\$0.00	\$10,303.00	\$10,303.00
0100-0332-0-0000-3140-320200-022-0000	\$0.00	\$10,403.00	\$10,403.00
0100-0332-0-0000-2420-320200-021-0000	\$0.00	\$10,406.00	\$10,406.00
0100-0332-0-0000-2420-320200-022-0000	\$0.00	\$10,623.00	\$10,623.00
0100-0332-0-0000-2420-320200-027-0000	\$0.00	\$10,803.00	\$10,803.00
0100-0332-0-0000-3140-320200-025-0000	\$0.00	\$11,312.00	\$11,312.00
0100-3218-0-0000-3140-320200-020-0000	\$0.00	\$11,312.00	\$11,312.00
0100-3214-0-1110-1000-320200-030-0000	\$0.00	\$11,423.00	\$11,423.00
0100-3214-0-1110-1000-320200-021-0000	\$0.00	\$11,613.00	\$11,613.00
0100-0033-0-0000-3700-320200-008-0000	\$0.00	\$12,179.00	\$12,179.00
0100-0332-0-0000-2420-320200-026-0000	\$0.00	\$12,461.00	\$12,461.00
0100-0332-0-0000-2420-320200-023-0000	\$0.00	\$12,570.00	\$12,570.00
0100-0332-0-0000-2420-320200-030-0000	\$0.00	\$12,570.00	\$12,570.00
0100-0332-0-0000-2420-320200-031-0000	\$0.00	\$12,570.00	\$12,570.00

**EQ6** 23 of 91 6/5/2023 7:22:44AM

ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Evnonces			
Expenses 0100-0332-0-0000-2420-320200-024-0000	\$0.00	\$12,734.00	\$12,734.00
0100-0332-0-0000-2420-320200-025-0000	\$0.00	\$12,738.00	\$12,738.00
0100-0332-0-0000-3140-320200-021-0000	\$0.00	\$13,097.00	\$13,097.00
0100-0332-0-0000-3140-320200-028-0000	\$0.00	\$13,097.00	\$13,097.00
0100-0332-0-0000-3140-320200-031-0000	\$0.00	\$13,097.00	\$13,097.00
0100-3213-0-0000-3600-320200-014-0000	\$0.00	\$13,196.00	\$13,196.00
0100-0332-0-0000-3140-320200-027-0000	\$0.00	\$13,224.00	\$13,224.00
0100-0332-0-0000-2420-320200-028-0000	\$0.00	\$13,554.00	\$13,554.00
0100-0332-0-0000-2420-320200-029-0000	\$0.00	\$13,590.00	\$13,590.00
0100-0332-0-0000-3140-320200-030-0000	\$0.00	\$13,851.00	\$13,851.00
0100-0332-0-0000-3140-320200-024-0000	\$0.00	\$13,870.00	\$13,870.00
0100-0332-0-0000-3140-320200-026-0000	\$0.00	\$13,870.00	\$13,870.00
0100-0332-0-0000-3140-320200-023-0000	\$0.00	\$14,056.00	\$14,056.00
0100-0332-0-0000-3130-320200-025-0000	\$0.00	\$15,554.00	\$15,554.00
0100-0332-0-0000-3130-320200-053-0000	\$0.00	\$17,403.00	\$17,403.00
0100-0332-0-0000-3130-320200-063-0000	\$0.00	\$17,515.00	\$17,515.00
0100-0332-0-3550-1000-320200-038-0000	\$0.00	\$17,987.00	\$17,987.00
0100-0332-0-0000-3130-320200-027-0000	\$0.00	\$18,228.00	\$18,228.00
0100-0332-0-0000-2420-320200-056-0000	\$0.00	\$18,241.00	\$18,241.00
0100-0000-0-0000-7550-320200-015-0000	\$0.00	\$18,444.00	\$18,444.00
0100-3214-0-1110-1000-320200-023-0000	\$0.00	\$18,510.00	\$18,510.00
0100-3214-0-1110-1000-320200-025-0000	\$0.00	\$18,604.00	\$18,604.00
0100-3214-0-1110-1000-320200-029-0000	\$0.00	\$18,654.00	\$18,654.00
0100-0332-0-0000-3130-320200-026-0000	\$0.00	\$18,908.00	\$18,908.00
0100-0332-0-0000-3130-320200-028-0000	\$0.00	\$19,005.00	\$19,005.00
0100-0332-0-1110-1000-320200-023-0000	\$0.00	\$19,011.00	\$19,011.00
0100-0332-0-0000-3130-320200-029-0000	\$0.00	\$19,064.00	\$19,064.00
0100-0332-0-0000-3130-320200-024-0000	\$0.00	\$19,137.00	\$19,137.00
0100-0332-0-1110-1000-320200-021-0000	\$0.00	\$19,350.00	\$19,350.00
0100-3214-0-1110-1000-320200-026-0000	\$0.00	\$19,409.00	\$19,409.00
0100-0332-0-1110-1000-320200-029-0000	\$0.00	\$19,543.00	\$19,543.00
0100-0332-0-0000-3130-320200-023-0000	\$0.00	\$19,632.00	\$19,632.00
0100-0332-0-0000-3130-320200-022-0000	\$0.00	\$19,690.00	\$19,690.00
0100-3214-0-1110-1000-320200-028-0000	\$0.00	\$19,779.00	\$19,779.00
0100-3010-0-0000-2150-320200-005-0000	\$0.00	\$19,994.00	\$19,994.00
0100-3213-0-0000-2700-320200-020-0000	\$0.00	\$20,012.00	\$20,012.00
0100-0332-0-3550-3130-320200-038-0000	\$0.00	\$20,043.00	\$20,043.00
0100-0332-0-1110-1000-320200-028-0000	\$0.00	\$20,108.00	\$20,108.00
0100-0332-0-0000-2150-320200-053-0000	\$0.00	\$20,294.00	\$20,294.00
0100-0332-0-0000-2140-320200-051-0000	\$0.00	\$20,329.00	\$20,329.00
0100-6500-0-5760-1110-320200-039-0000	\$0.00	\$20,941.00	\$20,941.00
0100-0332-0-1110-1000-320200-025-0000	\$0.00	\$21,818.00	\$21,818.00
0100-0332-0-1110-1000-320200-026-0000	\$0.00	\$22,586.00	\$22,586.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expanses			
Expenses 0100-0000-0-0000-7150-320200-002-0000	\$0.00	\$23,142.00	\$23,142.00
0100-0332-0-1110-1000-320200-027-0000	\$0.00	\$23,429.00	\$23,429.00
0100-0332-0-1110-1000-320200-027-0000	\$0.00	\$24,840.00	\$24,840.00
0100-3214-0-1110-1000-320200-031-0000	\$0.00	\$26,784.00	\$26,784.00
0100-3214-0-1110-1000-320200-022-0000	\$0.00	\$27,083.00	\$27,083.00
0100-0332-0-1110-1000-320200-027-0000	\$0.00	\$27,395.00	\$27,395.00
0100-3214-0-1110-1000-320200-024-0000	\$0.00	\$28,396.00	\$28,396.00
0100-0332-0-1110-1000-320200-024-0000	\$0.00	\$29,202.00	\$29,202.00
0100-0332-0-1110-1000-320200-022-0000	\$0.00	\$30,305.00	\$30,305.00
0100-0000-0-0000-8200-320200-021-0000	\$0.00	\$31,904.00	\$31,904.00
0100-0000-0-0000-8200-320200-026-0000	\$0.00	\$32,826.00	\$32,826.00
0100-0000-0-0000-8200-320200-025-0000	\$0.00	\$32,828.00	\$32,828.00
0100-0000-0-0000-8200-320200-023-0000	\$0.00	\$32,976.00	\$32,976.00
0100-8150-0-0000-8100-320200-012-0000	\$0.00	\$33,008.00	\$33,008.00
0100-0100-0-0000-8200-320200-012-0000	\$0.00	\$33,426.00	\$33,426.00
0100-0000-0-0000-8200-320200-028-0000	\$0.00	\$33,545.00	\$33,545.00
0100-0000-0-0000-8200-320200-027-0000	\$0.00	\$33,859.00	\$33,859.00
0100-0000-0-0000-2200-320200-027-0000	\$0.00	\$35,233.00	\$35,233.00
0100-0000-0-0000-2700-320200-023-0000	\$0.00	\$35,392.00	\$35,392.00
0100-0000-0-0000-2700-320200-025-0000	\$0.00	\$35,832.00	\$35,832.00
0100-0000-0-0000-2700-320200-020-0000	\$0.00	\$36,878.00	\$36,878.00
0100-0000-0-0000-2700-320200-025-0000	\$0.00	\$36,992.00	\$36,992.00
0100-0000-0-0000-2700-320200-023-0000	\$0.00	\$36,992.00	\$36,992.00
0100-0000-0-0000-2700-320200-027-0000	\$0.00	\$38,026.00	\$38,026.00
0100-2600-0-1110-4000-320200-072-0000	\$0.00	\$38,953.00	\$38,953.00
0100-2000-0-1110-4000-220200-0/2-0000	\$0.00	\$39,393.00	\$39,393.00
0100-3310-0-5760-1110-320200-039-0000	\$0.00	\$39,588.00	\$39,588.00
0100-0310-0-9700-1110-920200-039-0000	\$0.00	\$40,333.00	\$40,333.00
0100-0000-0-0000-320200-022-0000	\$0.00	\$40,366.00	\$40,366.00
0100-6010-0-1110-4000-320200-022-0000	\$0.00	\$41,644.00	\$41,644.00
0100-0000-0-0000-2700-320200-031-0000	\$0.00	\$41,702.00	\$41,702.00
0100-8150-0-0000-8100-320200-010-0000	\$0.00	\$42,063.00	\$42,063.00
0100-6010-0-1110-4000-320200-028-0000	\$0.00	\$42,090.00	\$42,090.00
0100-6010-0-1110-4000-320200-024-0000	\$0.00	\$42,483.00	\$42,483.00
0100-0000-0-0000-2700-320200-022-0000	\$0.00	\$42,629.00	\$42,629.00
0100-6010-0-1110-4000-320200-021-0000	\$0.00	\$42,675.00	\$42,675.00
0100-0010-0-1110-4000-320200-021-0000	\$0.00	\$43,008.00	\$43,008.00
0100-0000-0-0000-2700-320200-024-0000	\$0.00	\$43,219.00	\$43,219.00
0100-6010-0-1110-4000-320200-037-0000	\$0.00	\$43,223.00	
0100-6010-0-1110-4000-320200-027-0000	\$0.00	\$43,641.00	\$43,223.00 \$43,641.00
0100-6010-0-1110-4000-320200-023-0000	\$0.00	\$43,980.00	\$43,641.00
0100-6010-0-1110-4000-320200-029-0000	\$0.00	\$44,030.00	\$43,980.00
0100-6010-0-1110-4000-320200-023-0000	\$0.00	\$44,133.00	\$44,030.00 \$44,133.00
0100 0010-0-1110- <del>1</del> 000-520200-020 <b>-</b> 0000	φυ.υυ	ψττ,133.00	<del>ртт</del> ,133.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-8200-320200-016-0000	\$0.00	\$49,096.00	\$49,096.00
0100-0000-0-0000-8200-320200-031-0000	\$0.00	\$49,985.00	\$49,985.00
0100-0000-0-0000-8200-320200-030-0000	\$0.00	\$50,523.00	\$50,523.00
0100-0000-0-0000-8200-320200-017-0000	\$0.00	\$63,328.00	\$63,328.00
0100-0000-0-0000-7700-320200-061-0000	\$0.00	\$67,073.00	\$67,073.00
0100-2600-0-1110-4000-320200-020-0000	\$0.00	\$82,362.00	\$82,362.00
0100-6500-0-5760-1130-320200-039-0000	\$0.00	\$86,198.00	\$86,198.00
0100-6500-0-5760-1120-320200-039-0000	\$0.00	\$92,757.00	\$92,757.00
0100-0000-0-0000-8200-320200-012-0000	\$0.00	\$105,836.00	\$105,836.00
0100-0332-0-0000-2420-320200-061-0000	\$0.00	\$150,715.00	\$150,715.00
0100-0000-0-0000-7400-320200-003-0000	\$0.00	\$167,273.00	\$167,273.00
0100-0000-0-0000-3600-320200-014-0000	\$0.00	\$170,821.00	\$170,821.00
0100-8150-0-0000-8100-320200-011-0000	\$0.00	\$192,896.00	\$192,896.00
0100-0000-0-0000-7300-320200-004-0000	\$0.00	\$203,963.00	\$203,963.00
0100-1100-0-1110-1000-330100-023-0000	\$0.00	\$3.00	\$3.00
0100-1100-0-1176-1000-330100-027-0000	\$0.00	\$4.00	\$4.00
0100-4035-0-0000-3140-330100-005-0000	\$0.00	\$4.00	\$4.00
0100-1100-0-1110-1000-330100-025-0000	\$0.00	\$5.00	\$5.00
0100-0332-0-1110-1000-330100-029-0000	\$0.00	\$6.00	\$6.00
0100-3150-0-1110-1000-330100-026-2495	\$0.00	\$6.00	\$6.00
0100-3150-0-1110-1000-330100-028-2495	\$0.00	\$6.00	\$6.00
0100-3150-0-1110-1000-330100-027-0000	\$0.00	\$7.00	\$7.00
0100-1100-0-1110-1000-330100-022-0000	\$0.00	\$9.00	\$9.00
0100-1100-0-1110-1000-330100-024-0000	\$0.00	\$9.00	\$9.00
0100-3150-0-1110-1000-330100-022-2495	\$0.00	\$9.00	\$9.00
0100-1100-0-1110-1000-330100-029-0000	\$0.00	\$12.00	\$12.00
0100-0000-0-1110-1000-330100-003-0000	\$0.00	\$14.00	\$14.00
0100-3150-0-1110-1000-330100-029-2495	\$0.00	\$14.00	\$14.00
0100-1100-0-1110-1000-330100-027-0000	\$0.00	\$15.00	\$15.00
0100-0332-0-0000-3140-330100-030-0000	\$0.00	\$16.00	\$16.00
0100-1100-0-1110-1000-330100-028-0000	\$0.00	\$22.00	\$22.00
0100-4203-0-0000-2495-330100-005-0000	\$0.00	\$24.00	\$24.00
0100-3150-0-1110-1000-330100-023-2495	\$0.00	\$24.00	\$24.00
0100-3150-0-1110-1000-330100-025-0000	\$0.00	\$24.00	\$24.00
0100-0332-0-1110-1000-330100-021-0000	\$0.00	\$25.00	\$25.00
0100-0332-0-1110-1000-330100-027-0000	\$0.00	\$26.00	\$26.00
0100-0332-0-1135-1000-330100-057-0030	\$0.00	\$29.00	\$29.00
0100-0332-0-1135-1000-330100-057-0031	\$0.00	\$29.00	\$29.00
0100-3150-0-1110-1000-330100-025-2495	\$0.00	\$29.00	\$29.00
0100-3150-0-1110-1000-330100-026-0000	\$0.00	\$29.00	\$29.00
0100-3150-0-1110-1000-330100-027-2495	\$0.00	\$44.00	\$44.00
0100-3150-0-1110-1000-330100-022-0000	\$0.00	\$46.00	\$46.00
0100-1100-0-1110-1000-330100-030-0000	\$0.00	\$48.00	\$48.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Europeas			
Expenses 0100-2600-0-1110-1000-330100-021-0000	\$0.00	\$52.00	\$52.00
0100-2600-0-1110-1000-330100-024-0000	\$0.00	\$52.00 \$52.00	\$52.00 \$52.00
0100-9010-0-7110-3140-330100-055-0072	\$0.00	\$53.00	\$53.00
0100-6500-0-5760-1110-330100-039-0072	\$0.00	\$54.00	\$54.00
0100-3150-0-1110-1000-330100-024-2495	\$0.00	\$59.00	\$59.00
0100-3150-0-1110-1000-330100-028-0000	\$0.00	\$62.00	\$62.00
0100-3182-0-3550-1000-330100-038-0000	\$0.00	\$72.00	\$72.00
0100-1100-0-1176-1000-330100-021-0000	\$0.00	\$74.00	\$74.00
0100-3216-0-0000-3110-330100-072-0000	\$0.00	\$102.00	\$102.00
0100-2600-0-1110-1000-330100-026-0000	\$0.00	\$104.00	\$104.00
0100-2600-0-1110-1000-330100-027-0000	\$0.00	\$104.00	\$104.00
0100-3213-0-1110-1000-330100-021-0000	\$0.00	\$104.00	\$104.00
0100-3213-0-1110-1000-330100-023-0000	\$0.00	\$104.00	\$104.00
0100-3216-0-0000-2700-330100-072-0000	\$0.00	\$123.00	\$123.00
0100-0332-0-1135-4000-330100-021-0000	\$0.00	\$148.00	\$148.00
0100-2600-0-1110-1000-330100-022-0000	\$0.00	\$157.00	\$157.00
0100-4203-0-1110-1000-330100-005-2495	\$0.00	\$177.00	\$177.00
0100-0332-0-1110-1000-330100-055-2495	\$0.00	\$177.00	\$177.00
0100-4035-0-1110-1000-330100-005-0000	\$0.00	\$177.00	\$177.00
0100-1100-0-1176-1000-330100-031-0000	\$0.00	\$187.00	\$187.00
0100-2600-0-0000-3140-330100-072-0000	\$0.00	\$203.00	\$203.00
0100-1100-0-1176-1000-330100-030-0000	\$0.00	\$218.00	\$218.00
0100-0000-0-1150-1000-330100-071-0000	\$0.00	\$290.00	\$290.00
0100-2600-0-1110-1000-330100-029-0000	\$0.00	\$313.00	\$313.00
0100-0000-0-1110-1000-330100-053-0000	\$0.00	\$363.00	\$363.00
0100-2600-0-1110-1000-330100-025-0000	\$0.00	\$418.00	\$418.00
0100-3216-0-1110-1000-330100-072-0000	\$0.00	\$479.00	\$479.00
0100-2600-0-1110-1000-330100-028-0000	\$0.00	\$522.00	\$522.00
0100-0332-0-1135-4000-330100-057-0030	\$0.00	\$548.00	\$548.00
0100-0332-0-1135-4000-330100-057-0031	\$0.00	\$548.00	\$548.00
0100-2600-0-1135-4000-330100-057-0020	\$0.00	\$557.00	\$557.00
0100-0332-0-0000-2700-330100-027-0000	\$0.00	\$571.00	\$571.00
0100-0332-0-0000-2700-330100-023-0000	\$0.00	\$580.00	\$580.00
0100-0000-0-0000-3120-330100-062-0000	\$0.00	\$583.00	\$583.00
0100-0332-0-0000-2700-330100-024-0000	\$0.00	\$593.00	\$593.00
0100-0332-0-0000-2700-330100-022-0000	\$0.00	\$603.00	\$603.00
0100-0332-0-0000-2700-330100-021-0000	\$0.00	\$617.00	\$617.00
0100-3327-0-5760-3120-330100-039-0000	\$0.00	\$637.00	\$637.00
0100-0332-0-0000-2700-330100-025-0000	\$0.00	\$642.00	\$642.00
0100-0332-0-0000-2700-330100-028-0000	\$0.00	\$642.00	\$642.00
0100-0332-0-0000-2700-330100-026-0000	\$0.00	\$652.00	\$652.00
0100-0332-0-0000-2700-330100-029-0000	\$0.00	\$652.00	\$652.00
0100-0332-0-1110-1000-330100-024-0000	\$0.00	\$846.00	\$846.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Evnovees			
Expenses 0100-3213-0-5760-1110-330100-039-0000	\$0.00	\$859.00	\$859.00
0100-2600-0-0000-2700-330100-072-0000	\$0.00	\$928.00	\$928.00
0100-6053-0-1110-1000-330100-022-0000	\$0.00	\$932.00	\$932.00
0100-6053-0-1110-1000-330100-026-0000	\$0.00	\$932.00	\$932.00
0100-6053-0-1110-1000-330100-024-0000	\$0.00	\$932.00	\$932.00
0100-0332-0-1110-1000-330100-026-0000	\$0.00	\$932.00	\$932.00
0100-4203-0-1110-1000-330100-005-0000	\$0.00	\$959.00	\$959.00
0100-0332-0-1110-1000-330100-023-0000	\$0.00	\$984.00	\$984.00
0100-0332-0-1135-4000-330100-057-0000	\$0.00	\$1,052.00	\$1,052.00
0100-0332-0-3550-2700-330100-038-0000	\$0.00	\$1,052.00	\$1,052.00
0100-0332-0-0000-2150-330100-005-0000	\$0.00	\$1,100.00	\$1,100.00
0100-3010-0-0000-2150-330100-005-0000	\$0.00	\$1,100.00	\$1,100.00
0100-0332-0-0000-3110-330100-027-0000	\$0.00	\$1,143.00	\$1,143.00
0100-0332-0-0000-3110-330100-023-0000	\$0.00	\$1,162.00	\$1,162.00
0100-0332-0-0000-3110-330100-024-0000	\$0.00	\$1,189.00	\$1,189.00
0100-0332-0-0000-3110-330100-022-0000	\$0.00	\$1,208.00	\$1,208.00
0100-0332-0-0000-3110-330100-021-0000	\$0.00	\$1,236.00	\$1,236.00
0100-0332-0-0000-3110-330100-025-0000	\$0.00	\$1,286.00	\$1,286.00
0100-0332-0-0000-3110-330100-028-0000	\$0.00	\$1,286.00	\$1,286.00
0100-0332-0-0000-3110-330100-026-0000	\$0.00	\$1,305.00	\$1,305.00
0100-0332-0-0000-3110-330100-029-0000	\$0.00	\$1,305.00	\$1,305.00
0100-0332-0-0000-3110-330100-030-0000	\$0.00	\$1,324.00	\$1,324.00
0100-0332-0-0000-3110-330100-031-0000	\$0.00	\$1,324.00	\$1,324.00
0100-3213-0-0000-3140-330100-062-0000	\$0.00	\$1,534.00	\$1,534.00
0100-3213-0-1110-1000-330100-026-0000	\$0.00	\$1,552.00	\$1,552.00
0100-3182-0-3550-3110-330100-038-0000	\$0.00	\$1,562.00	\$1,562.00
0100-6266-0-0000-2140-330100-005-0000	\$0.00	\$1,690.00	\$1,690.00
0100-3213-0-1110-1000-330100-022-0000	\$0.00	\$1,813.00	\$1,813.00
0100-3213-0-1110-1000-330100-025-0000	\$0.00	\$1,920.00	\$1,920.00
0100-0332-0-1110-1000-330100-022-0000	\$0.00	\$1,949.00	\$1,949.00
0100-3213-0-5760-1120-330100-039-0000	\$0.00	\$2,061.00	\$2,061.00
0100-0000-0-0000-2700-330100-022-0000	\$0.00	\$2,076.00	\$2,076.00
0100-0000-0-0000-2700-330100-024-0000	\$0.00	\$2,076.00	\$2,076.00
0100-0000-0-0000-2700-330100-023-0000	\$0.00	\$2,105.00	\$2,105.00
0100-0000-0-0000-2700-330100-026-0000	\$0.00	\$2,105.00	\$2,105.00
0100-0000-0-0000-2700-330100-027-0000	\$0.00	\$2,105.00	\$2,105.00
0100-0000-0-0000-2700-330100-028-0000	\$0.00	\$2,105.00	\$2,105.00
0100-0000-0-0000-2700-330100-021-0000	\$0.00	\$2,134.00	\$2,134.00
0100-0000-0-0000-2700-330100-025-0000	\$0.00	\$2,134.00	\$2,134.00
0100-0000-0-0000-2700-330100-029-0000	\$0.00	\$2,134.00	\$2,134.00
0100-0000-0-0000-2700-330100-030-0000	\$0.00	\$2,134.00	\$2,134.00
0100-0000-0-0000-2700-330100-031-0000	\$0.00	\$2,134.00	\$2,134.00
0100-0332-0-1110-1000-330100-028-0000	\$0.00	\$2,328.00	\$2,328.00

ResolutionNo. 32-23

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FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2140-330100-055-0000	\$0.00	\$2,398.00	\$2,398.00
0100-0000-0-0000-7400-330100-003-0000	\$0.00	\$2,552.00	\$2,552.00
0100-0332-0-1110-1000-330100-025-0000	\$0.00	\$2,553.00	\$2,553.00
0100-4035-0-0000-2140-330100-005-0000	\$0.00	\$2,574.00	\$2,574.00
0100-0332-0-0000-2700-330100-030-0000	\$0.00	\$2,589.00	\$2,589.00
0100-0332-0-0000-2700-330100-031-0000	\$0.00	\$2,589.00	\$2,589.00
0100-0000-0-0000-2100-330100-053-0000	\$0.00	\$2,610.00	\$2,610.00
0100-3213-0-1110-1000-330100-029-0000	\$0.00	\$2,612.00	\$2,612.00
0100-0000-0-0000-2100-330100-062-0000	\$0.00	\$2,629.00	\$2,629.00
0100-3213-0-1110-1000-330100-028-0000	\$0.00	\$2,809.00	\$2,809.00
0100-3213-0-1110-1000-330100-030-0000	\$0.00	\$3,044.00	\$3,044.00
0100-3213-0-0000-3130-330100-063-0000	\$0.00	\$3,079.00	\$3,079.00
0100-0000-0-0000-7150-330100-002-0000	\$0.00	\$3,204.00	\$3,204.00
0100-3218-0-0000-3120-330100-062-0000	\$0.00	\$3,451.00	\$3,451.00
0100-2600-0-1110-1000-330100-072-0000	\$0.00	\$3,509.00	\$3,509.00
0100-0332-0-1134-1000-330100-020-0000	\$0.00	\$3,529.00	\$3,529.00
0100-6546-0-5760-3120-330100-039-0000	\$0.00	\$3,622.00	\$3,622.00
0100-3213-0-1110-1000-330100-027-0000	\$0.00	\$3,955.00	\$3,955.00
0100-0332-0-0000-3130-330100-063-0000	\$0.00	\$4,009.00	\$4,009.00
0100-3213-0-1110-1000-330100-031-0000	\$0.00	\$4,321.00	\$4,321.00
0100-3213-0-1110-1000-330100-024-0000	\$0.00	\$4,383.00	\$4,383.00
0100-0332-0-1160-1000-330100-020-0000	\$0.00	\$4,510.00	\$4,510.00
0100-0332-0-3550-1000-330100-038-0000	\$0.00	\$5,019.00	\$5,019.00
0100-6500-0-5760-3120-330100-039-0000	\$0.00	\$6,815.00	\$6,815.00
0100-0332-0-1156-1000-330100-020-0000	\$0.00	\$6,991.00	\$6,991.00
0100-0000-0-1110-1000-330100-020-0000	\$0.00	\$7,874.00	\$7,874.00
0100-0332-0-0000-3110-330100-020-0000	\$0.00	\$8,123.00	\$8,123.00
0100-0332-0-0000-3140-330100-062-0000	\$0.00	\$8,634.00	\$8,634.00
0100-6500-0-5760-1110-330100-039-0000	\$0.00	\$9,981.00	\$9,981.00
0100-3213-0-0000-3110-330100-020-0000	\$0.00	\$12,322.00	\$12,322.00
0100-3010-0-0000-2140-330100-005-0000	\$0.00	\$13,736.00	\$13,736.00
0100-6500-0-5760-1120-330100-039-0000	\$0.00	\$18,776.00	\$18,776.00
0100-0000-0-1110-1000-330100-025-0000	\$0.00	\$20,353.00	\$20,353.00
0100-0000-0-1110-1000-330100-023-0000	\$0.00	\$20,846.00	\$20,846.00
0100-1400-0-1110-1000-330100-028-0000	\$0.00	\$21,369.00	\$21,369.00
0100-0000-0-1110-1000-330100-026-0000	\$0.00	\$22,953.00	\$22,953.00
0100-1400-0-1110-1000-330100-029-0000	\$0.00	\$23,832.00	\$23,832.00
0100-0000-0-1110-1000-330100-021-0000	\$0.00	\$23,917.00	\$23,917.00
0100-1400-0-1110-1000-330100-027-0000	\$0.00	\$27,041.00	\$27,041.00
0100-1400-0-1110-1000-330100-030-0000	\$0.00	\$31,782.00	\$31,782.00
0100-0000-0-1110-1000-330100-024-0000	\$0.00	\$32,025.00	\$32,025.00
0100-0000-0-1110-1000-330100-022-0000	\$0.00	\$32,268.00	\$32,268.00
0100-1400-0-1110-1000-330100-031-0000	\$0.00	\$33,138.00	\$33,138.00
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ResolutionNo. 32-23

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FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expanses			
Expenses 0100-1100-0-0000-2700-330200-027-0000	\$0.00	\$2.00	\$2.00
0100-3150-0-0000-2495-330200-027-0000	\$0.00	\$3.00	\$3.00
0100-3150-0-0000-2495-330200-025-0000	\$0.00	\$11.00	\$11.00
0100-1100-0-0000-2700-330200-022-0000	\$0.00	\$15.00	\$15.00
0100-1100-0-0000-2700-330200-021-0000	\$0.00	\$15.00	\$15.00
0100-1100-0-1176-1000-330200-029-0000	\$0.00	\$23.00	\$23.00
0100-3150-0-1110-1000-330200-022-0000	\$0.00	\$28.00	\$28.00
0100-3150-0-0000-2495-330200-022-0000	\$0.00	\$28.00	\$28.00
0100-3150-0-0000-2495-330200-023-0000	\$0.00	\$28.00	\$28.00
0100-3150-0-0000-2495-330200-028-0000	\$0.00	\$28.00	\$28.00
0100-1100-0-0000-2495-330200-022-0000	\$0.00	\$31.00	\$31.00
0100-0033-0-0000-2420-330200-026-0000	\$0.00	\$42.00	\$42.00
0100-0033-0-0000-2420-330200-031-0000	\$0.00	\$42.00	\$42.00
0100-0033-0-0000-2700-330200-023-0000	\$0.00	\$42.00	\$42.00
0100-0033-0-0000-3140-330200-023-0000	\$0.00	\$42.00	\$42.00
0100-0033-0-1110-1000-330200-028-0000	\$0.00	\$57.00	\$57.00
0100-3182-0-3550-2700-330200-038-0000	\$0.00	\$57.00	\$57.00
0100-0000-0-0000-2495-330200-060-0000	\$0.00	\$61.00	\$61.00
0100-0033-0-1110-1000-330200-023-0000	\$0.00	\$77.00	\$77.00
0100-0033-0-1110-1000-330200-027-0000	\$0.00	\$77.00	\$77.00
0100-0033-0-0000-2700-330200-028-0000	\$0.00	\$84.00	\$84.00
0100-0033-0-1110-4000-330200-022-0000	\$0.00	\$84.00	\$84.00
0100-0033-0-0000-7400-330200-003-0000	\$0.00	\$101.00	\$101.00
0100-0033-0-1110-4000-330200-027-0000	\$0.00	\$105.00	\$105.00
0100-0033-0-1110-1000-330200-024-0000	\$0.00	\$115.00	\$115.00
0100-0033-0-0000-2700-330200-029-0000	\$0.00	\$126.00	\$126.00
0100-0033-0-1110-1000-330200-029-0000	\$0.00	\$134.00	\$134.00
0100-1100-0-1176-1000-330200-021-0000	\$0.00	\$138.00	\$138.00
0100-0332-0-0000-2700-330200-062-0000	\$0.00	\$145.00	\$145.00
0100-0033-0-1110-1000-330200-025-0000	\$0.00	\$150.00	\$150.00
0100-0033-0-1110-4000-330200-028-0000	\$0.00	\$150.00	\$150.00
0100-0033-0-3550-1000-330200-038-0000	\$0.00	\$151.00	\$151.00
0100-9010-0-7110-3140-330200-055-0072	\$0.00	\$164.00	\$164.00
0100-0033-0-0000-2420-330200-021-0000	\$0.00	\$168.00	\$168.00
0100-0033-0-0000-2420-330200-023-0000	\$0.00	\$168.00	\$168.00
0100-0033-0-0000-2420-330200-029-0000	\$0.00	\$168.00	\$168.00
0100-0033-0-0000-2420-330200-030-0000	\$0.00	\$168.00	\$168.00
0100-0033-0-0000-2700-330200-025-0000	\$0.00	\$168.00	\$168.00
0100-0033-0-0000-2100-330200-062-0000	\$0.00	\$173.00	\$173.00
0100-0000-0-1110-1000-330200-003-0000	\$0.00	\$176.00	\$176.00
0100-0033-0-0000-2700-330200-022-0000	\$0.00	\$177.00	\$177.00
0100-0033-0-0000-2700-330200-026-0000	\$0.00	\$185.00	\$185.00
0100-0033-0-0000-2700-330200-030-0000	\$0.00	\$190.00	\$190.00

ResolutionNo. 32-23

**Eals** 30 of 91 6/5/2023 7:22:44AM

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses	фо оо	ф102 00	4402.00
0100-0033-0-1110-1000-330200-031-0000	\$0.00	\$193.00	\$193.00
0100-6500-0-5760-1110-330200-039-0072	\$0.00	\$199.00	\$199.00
0100-0332-0-0000-3140-330200-020-0000	\$0.00	\$205.00	\$205.00
0100-0033-0-1110-1000-330200-030-0000	\$0.00	\$209.00	\$209.00
0100-0033-0-0000-2420-330200-028-0000	\$0.00	\$210.00	\$210.00
0100-0033-0-0000-2700-330200-024-0000	\$0.00	\$210.00	\$210.00
0100-0033-0-0000-3140-330200-024-0000	\$0.00	\$210.00	\$210.00
0100-0033-0-1110-4000-330200-021-0000	\$0.00	\$210.00	\$210.00
0100-0033-0-1110-4000-330200-025-0000	\$0.00	\$210.00	\$210.00
0100-0033-0-1110-4000-330200-029-0000	\$0.00	\$210.00	\$210.00
0100-0033-0-1110-1000-330200-021-0000	\$0.00	\$222.00	\$222.00
0100-0033-0-0000-2700-330200-027-0000	\$0.00	\$231.00	\$231.00
0100-0033-0-1110-4000-330200-026-0000	\$0.00	\$244.00	\$244.00
0100-0033-0-0000-3140-330200-027-0000	\$0.00	\$255.00	\$255.00
0100-0033-0-0000-3140-330200-026-0000	\$0.00	\$268.00	\$268.00
0100-3216-0-0000-2700-330200-072-0000	\$0.00	\$268.00	\$268.00
0100-0033-0-1110-4000-330200-024-0000	\$0.00	\$285.00	\$285.00
0100-0033-0-1110-4000-330200-023-0000	\$0.00	\$286.00	\$286.00
0100-4203-0-1110-1000-330200-005-0000	\$0.00	\$286.00	\$286.00
0100-0033-0-0000-2700-330200-021-0000	\$0.00	\$306.00	\$306.00
0100-3216-0-0000-3140-330200-072-0000	\$0.00	\$306.00	\$306.00
0100-0033-0-1110-1000-330200-022-0000	\$0.00	\$312.00	\$312.00
0100-0000-0-1110-1000-330200-060-0000	\$0.00	\$332.00	\$332.00
0100-0033-0-0000-3130-330200-053-0000	\$0.00	\$337.00	\$337.00
0100-0033-0-5760-1110-330200-039-0000	\$0.00	\$345.00	\$345.00
0100-0332-0-0000-8200-330200-020-0057	\$0.00	\$383.00	\$383.00
0100-0033-0-1110-1000-330200-020-0000	\$0.00	\$455.00	\$455.00
0100-4203-0-0000-2495-330200-005-0000	\$0.00	\$458.00	\$458.00
0100-3182-0-3550-1000-330200-038-0000	\$0.00	\$573.00	\$573.00
0100-0033-0-0000-3130-330200-063-0000	\$0.00	\$575.00	\$575.00
0100-0332-0-1156-1000-330200-075-0000	\$0.00	\$612.00	\$612.00
0100-0000-0-0000-2495-330200-055-0000	\$0.00	\$621.00	\$621.00
0100-0000-0-0000-2420-330200-053-0000	\$0.00	\$780.00	\$780.00
0100-0033-0-0000-3600-330200-014-0000	\$0.00	\$842.00	\$842.00
0100-0033-0-5760-1120-330200-039-0000	\$0.00	\$854.00	\$854.00
0100-0332-0-0000-2495-330200-055-0000	\$0.00	\$1,009.00	\$1,009.00
0100-0033-0-5760-1130-330200-039-0000	\$0.00	\$1,101.00	\$1,101.00
0100-3219-0-5760-1110-330200-039-0000	\$0.00	\$1,308.00	\$1,308.00
0100-0000-0-0000-7110-330200-002-0000	\$0.00	\$1,309.00	\$1,309.00
0100-2600-0-0000-2420-330200-072-0000	\$0.00	\$1,836.00	\$1,836.00
0100-3213-0-5760-1130-330200-039-0000	\$0.00	\$1,975.00	\$1,975.00
0100-2600-0-0000-2700-330200-072-0000	\$0.00	\$1,989.00	\$1,989.00
0100-2600-0-0000-3140-330200-072-0000	\$0.00	\$2,295.00	\$2,295.00
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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Evnovees			
Expenses 0100-2600-0-1110-4000-330200-062-0000	\$0.00	\$2,492.00	\$2,492.00
0100-0000-0-0000-3600-330200-014-0072	\$0.00	\$2,678.00	\$2,678.00
0100-2600-0-0000-3130-330200-072-0000	\$0.00	\$2,754.00	\$2,754.00
0100-3214-0-1110-1000-330200-031-0000	\$0.00	\$2,944.00	\$2,944.00
0100-0000-0-0000-8200-330200-010-0000	\$0.00	\$2,947.00	\$2,947.00
0100-0332-0-0000-3140-330200-029-0000	\$0.00	\$2,954.00	\$2,954.00
0100-0332-0-0000-3140-330200-022-0000	\$0.00	\$2,983.00	\$2,983.00
0100-0332-0-0000-2420-330200-021-0000	\$0.00	\$2,984.00	\$2,984.00
0100-0332-0-0000-2420-330200-022-0000	\$0.00	\$3,046.00	\$3,046.00
0100-0332-0-0000-2420-330200-027-0000	\$0.00	\$3,098.00	\$3,098.00
0100-0332-0-0000-3140-330200-025-0000	\$0.00	\$3,244.00	\$3,244.00
0100-3218-0-0000-3140-330200-020-0000	\$0.00	\$3,244.00	\$3,244.00
0100-3214-0-1110-1000-330200-030-0000	\$0.00	\$3,275.00	\$3,275.00
0100-3214-0-1110-1000-330200-021-0000	\$0.00	\$3,330.00	\$3,330.00
0100-0033-0-0000-3700-330200-008-0000	\$0.00	\$3,492.00	\$3,492.00
0100-0332-0-0000-2420-330200-026-0000	\$0.00	\$3,573.00	\$3,573.00
0100-0332-0-0000-2420-330200-023-0000	\$0.00	\$3,604.00	\$3,604.00
0100-0332-0-0000-2420-330200-030-0000	\$0.00	\$3,604.00	\$3,604.00
0100-0332-0-0000-2420-330200-031-0000	\$0.00	\$3,604.00	\$3,604.00
0100-0332-0-0000-2420-330200-024-0000	\$0.00	\$3,651.00	\$3,651.00
0100-0332-0-0000-2420-330200-025-0000	\$0.00	\$3,652.00	\$3,652.00
0100-0332-0-0000-3140-330200-021-0000	\$0.00	\$3,755.00	\$3,755.00
0100-0332-0-0000-3140-330200-031-0000	\$0.00	\$3,755.00	\$3,755.00
0100-0332-0-0000-3140-330200-028-0000	\$0.00	\$3,755.00	\$3,755.00
0100-3213-0-0000-3600-330200-014-0000	\$0.00	\$3,784.00	\$3,784.00
0100-0332-0-0000-3140-330200-027-0000	\$0.00	\$3,792.00	\$3,792.00
0100-0332-0-0000-2420-330200-028-0000	\$0.00	\$3,886.00	\$3,886.00
0100-0332-0-0000-2420-330200-029-0000	\$0.00	\$3,897.00	\$3,897.00
0100-0332-0-0000-3140-330200-030-0000	\$0.00	\$3,972.00	\$3,972.00
0100-0332-0-0000-3140-330200-024-0000	\$0.00	\$3,977.00	\$3,977.00
0100-0332-0-0000-3140-330200-026-0000	\$0.00	\$3,977.00	\$3,977.00
0100-0332-0-0000-3140-330200-023-0000	\$0.00	\$4,030.00	\$4,030.00
0100-0332-0-0000-3130-330200-025-0000	\$0.00	\$4,460.00	\$4,460.00
0100-0332-0-0000-3130-330200-053-0000	\$0.00	\$4,990.00	\$4,990.00
0100-0332-0-0000-3130-330200-063-0000	\$0.00	\$5,022.00	\$5,022.00
0100-0332-0-3550-1000-330200-038-0000	\$0.00	\$5,157.00	\$5,157.00
0100-0332-0-0000-3130-330200-027-0000	\$0.00	\$5,226.00	\$5,226.00
0100-0332-0-0000-2420-330200-056-0000	\$0.00	\$5,230.00	\$5,230.00
0100-0000-0-0000-7550-330200-015-0000	\$0.00	\$5,288.00	\$5,288.00
0100-3214-0-1110-1000-330200-023-0000	\$0.00	\$5,308.00	\$5,308.00
0100-3214-0-1110-1000-330200-025-0000	\$0.00	\$5,334.00	\$5,334.00
0100-3214-0-1110-1000-330200-029-0000	\$0.00	\$5,349.00	\$5,349.00
0100-0332-0-0000-3130-330200-026-0000	\$0.00	\$5,421.00	\$5,421.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3130-330200-028-0000	\$0.00	\$5,449.00	\$5,449.00
0100-0332-0-1110-1000-330200-023-0000	\$0.00	\$5,451.00	\$5,451.00
0100-0332-0-0000-3130-330200-029-0000	\$0.00	\$5,466.00	\$5,466.00
0100-0332-0-0000-3130-330200-024-0000	\$0.00	\$5,487.00	\$5,487.00
0100-0332-0-1110-1000-330200-021-0000	\$0.00	\$5,548.00	\$5,548.00
0100-3214-0-1110-1000-330200-026-0000	\$0.00	\$5,565.00	\$5,565.00
0100-0332-0-1110-1000-330200-029-0000	\$0.00	\$5,604.00	\$5,604.00
0100-0332-0-0000-3130-330200-023-0000	\$0.00	\$5,629.00	\$5,629.00
0100-0332-0-0000-3130-330200-022-0000	\$0.00	\$5,646.00	\$5,646.00
0100-3214-0-1110-1000-330200-028-0000	\$0.00	\$5,671.00	\$5,671.00
0100-3010-0-0000-2150-330200-005-0000	\$0.00	\$5,733.00	\$5,733.00
0100-3213-0-0000-2700-330200-020-0000	\$0.00	\$5,738.00	\$5,738.00
0100-0332-0-3550-3130-330200-038-0000	\$0.00	\$5,747.00	\$5,747.00
0100-0332-0-1110-1000-330200-028-0000	\$0.00	\$5,766.00	\$5,766.00
0100-0332-0-0000-2150-330200-053-0000	\$0.00	\$5,819.00	\$5,819.00
0100-0332-0-0000-2140-330200-051-0000	\$0.00	\$5,829.00	\$5,829.00
0100-6500-0-5760-1110-330200-039-0000	\$0.00	\$6,004.00	\$6,004.00
0100-0332-0-1110-1000-330200-025-0000	\$0.00	\$6,256.00	\$6,256.00
0100-0332-0-1110-1000-330200-026-0000	\$0.00	\$6,476.00	\$6,476.00
0100-0000-0-0000-7150-330200-002-0000	\$0.00	\$6,636.00	\$6,636.00
0100-0332-0-1110-1000-330200-027-0000	\$0.00	\$6,718.00	\$6,718.00
0100-0332-0-1110-1000-330200-031-0000	\$0.00	\$7,122.00	\$7,122.00
0100-3214-0-1110-1000-330200-022-0000	\$0.00	\$7,680.00	\$7,680.00
0100-3214-0-1110-1000-330200-027-0000	\$0.00	\$7,766.00	\$7,766.00
0100-0332-0-1110-1000-330200-030-0000	\$0.00	\$7,855.00	\$7,855.00
0100-3214-0-1110-1000-330200-024-0000	\$0.00	\$8,142.00	\$8,142.00
0100-0332-0-1110-1000-330200-024-0000	\$0.00	\$8,373.00	\$8,373.00
0100-0332-0-1110-1000-330200-022-0000	\$0.00	\$8,689.00	\$8,689.00
0100-0000-0-0000-8200-330200-021-0000	\$0.00	\$9,148.00	\$9,148.00
0100-0000-0-0000-8200-330200-026-0000	\$0.00	\$9,412.00	\$9,412.00
0100-0000-0-0000-8200-330200-025-0000	\$0.00	\$9,413.00	\$9,413.00
0100-0000-0-0000-8200-330200-023-0000	\$0.00	\$9,455.00	\$9,455.00
0100-8150-0-0000-8100-330200-012-0000	\$0.00	\$9,464.00	\$9,464.00
0100-0000-0-0000-8200-330200-029-0000	\$0.00	\$9,584.00	\$9,584.00
0100-0000-0-0000-8200-330200-028-0000	\$0.00	\$9,618.00	\$9,618.00
0100-0000-0-0000-8200-330200-027-0000	\$0.00	\$9,708.00	\$9,708.00
0100-0000-0-0000-2700-330200-028-0000	\$0.00	\$10,102.00	\$10,102.00
0100-0000-0-0000-2700-330200-023-0000	\$0.00	\$10,148.00	\$10,148.00
0100-0000-0-0000-2700-330200-026-0000	\$0.00	\$10,274.00	\$10,274.00
0100-0000-0-0000-2700-330200-029-0000	\$0.00	\$10,574.00	\$10,574.00
0100-0000-0-0000-2700-330200-025-0000	\$0.00	\$10,607.00	\$10,607.00
0100-0000-0-0000-2700-330200-027-0000	\$0.00	\$10,607.00	\$10,607.00
0100-0000-0-0000-2700-330200-021-0000	\$0.00	\$10,903.00	\$10,903.00
	4 - 1 - 2	,	\$10,500.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-2600-0-1110-4000-330200-072-0000	\$0.00	\$11,169.00	\$11,169.00
0100-0000-0-0000-8200-330200-024-0000	\$0.00	\$11,295.00	\$11,295.00
0100-3310-0-5760-1110-330200-039-0000	\$0.00	\$11,351.00	\$11,351.00
0100-0000-0-0000-8200-330200-022-0000	\$0.00	\$11,565.00	\$11,565.00
0100-0000-0-0000-2100-330200-062-0000	\$0.00	\$11,574.00	\$11,574.00
0100-6010-0-1110-4000-330200-022-0000	\$0.00	\$11,941.00	\$11,941.00
0100-0000-0-0000-2700-330200-031-0000	\$0.00	\$11,957.00	\$11,957.00
0100-8150-0-0000-8100-330200-010-0000	\$0.00	\$12,061.00	\$12,061.00
0100-6010-0-1110-4000-330200-028-0000	\$0.00	\$12,068.00	\$12,068.00
0100-6010-0-1110-4000-330200-024-0000	\$0.00	\$12,181.00	\$12,181.00
0100-0000-0-0000-2700-330200-022-0000	\$0.00	\$12,223.00	\$12,223.00
0100-6010-0-1110-4000-330200-021-0000	\$0.00	\$12,236.00	\$12,236.00
0100-0000-0-0000-2700-330200-024-0000	\$0.00	\$12,332.00	\$12,332.00
0100-0000-0-0000-2700-330200-030-0000	\$0.00	\$12,392.00	\$12,392.00
0100-6010-0-1110-4000-330200-027-0000	\$0.00	\$12,393.00	\$12,393.00
0100-6010-0-1110-4000-330200-023-0000	\$0.00	\$12,513.00	\$12,513.00
0100-6010-0-1110-4000-330200-029-0000	\$0.00	\$12,610.00	\$12,610.00
0100-6010-0-1110-4000-330200-025-0000	\$0.00	\$12,625.00	\$12,625.00
0100-6010-0-1110-4000-330200-026-0000	\$0.00	\$12,654.00	\$12,654.00
0100-0000-0-0000-8200-330200-016-0000	\$0.00	\$14,077.00	\$14,077.00
0100-0000-0-0000-8200-330200-031-0000	\$0.00	\$14,332.00	\$14,332.00
0100-0000-0-0000-8200-330200-030-0000	\$0.00	\$14,486.00	\$14,486.00
0100-0000-0-0000-8200-330200-017-0000	\$0.00	\$18,158.00	\$18,158.00
0100-0000-0-0000-7700-330200-061-0000	\$0.00	\$19,232.00	\$19,232.00
0100-2600-0-1110-4000-330200-020-0000	\$0.00	\$23,616.00	\$23,616.00
0100-6500-0-5760-1130-330200-039-0000	\$0.00	\$24,716.00	\$24,716.00
0100-6500-0-5760-1120-330200-039-0000	\$0.00	\$26,596.00	\$26,596.00
0100-0000-0-0000-8200-330200-012-0000	\$0.00	\$30,347.00	\$30,347.00
0100-0332-0-0000-2420-330200-061-0000	\$0.00	\$43,215.00	\$43,215.00
0100-0000-0-0000-7400-330200-003-0000	\$0.00	\$47,962.00	\$47,962.00
0100-0000-0-0000-3600-330200-014-0000	\$0.00	\$48,980.00	\$48,980.00
0100-8150-0-0000-8100-330200-011-0000	\$0.00	\$55,309.00	\$55,309.00
0100-0000-0-0000-7300-330200-004-0000	\$0.00	\$58,483.00	\$58,483.00
0100-3327-0-5760-3120-340100-039-0000	\$0.00	\$3,141.00	\$3,141.00
0100-0000-0-0000-3120-340100-062-0000	\$0.00	\$4,712.00	\$4,712.00
0100-0332-0-0000-2700-340100-021-0000	\$0.00	\$5,230.00	\$5,230.00
0100-0332-0-0000-2700-340100-022-0000	\$0.00	\$5,230.00	\$5,230.00
0100-0332-0-0000-2700-340100-023-0000	\$0.00	\$5,230.00	\$5,230.00
0100-0332-0-0000-2700-340100-024-0000	\$0.00	\$5,230.00	\$5,230.00
0100-0332-0-0000-2700-340100-025-0000	\$0.00	\$5,230.00	\$5,230.00
0100-0332-0-0000-2700-340100-026-0000	\$0.00	\$5,230.00	\$5,230.00
0100-0332-0-0000-2700-340100-027-0000	\$0.00	\$5,230.00	\$5,230.00
0100-0332-0-0000-2700-340100-028-0000	\$0.00	\$5,230.00	\$5,230.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2700-340100-029-0000	\$0.00	\$5,230.00	\$5,230.00
0100-0332-0-0000-2150-340100-005-0000	\$0.00	\$7,853.00	\$7,853.00
0100-0332-0-3550-2700-340100-038-0000	\$0.00	\$7,853.00	\$7,853.00
0100-0332-0-1135-4000-340100-057-0000	\$0.00	\$7,853.00	\$7,853.00
0100-3010-0-0000-2150-340100-005-0000	\$0.00	\$7,853.00	\$7,853.00
0100-0332-0-0000-3110-340100-021-0000	\$0.00	\$10,475.00	\$10,475.00
0100-0332-0-0000-3110-340100-022-0000	\$0.00	\$10,475.00	\$10,475.00
0100-0332-0-0000-3110-340100-023-0000	\$0.00	\$10,475.00	\$10,475.00
0100-0332-0-0000-3110-340100-024-0000	\$0.00	\$10,475.00	\$10,475.00
0100-0332-0-0000-3110-340100-025-0000	\$0.00	\$10,475.00	\$10,475.00
0100-0332-0-0000-3110-340100-026-0000	\$0.00	\$10,475.00	\$10,475.00
0100-0332-0-0000-3110-340100-027-0000	\$0.00	\$10,475.00	\$10,475.00
0100-0332-0-0000-3110-340100-028-0000	\$0.00	\$10,475.00	\$10,475.00
0100-0332-0-0000-3110-340100-029-0000	\$0.00	\$10,475.00	\$10,475.00
0100-0332-0-0000-3110-340100-030-0000	\$0.00	\$10,475.00	\$10,475.00
0100-0332-0-0000-3110-340100-031-0000	\$0.00	\$10,475.00	\$10,475.00
0100-6053-0-1110-1000-340100-022-0000	\$0.00	\$11,780.00	\$11,780.00
0100-6053-0-1110-1000-340100-026-0000	\$0.00	\$11,780.00	\$11,780.00
0100-6053-0-1110-1000-340100-024-0000	\$0.00	\$11,780.00	\$11,780.00
0100-3213-0-1110-1000-340100-022-0000	\$0.00	\$11,975.00	\$11,975.00
0100-0000-0-0000-2700-340100-025-0000	\$0.00	\$13,192.00	\$13,192.00
0100-0332-0-1110-1000-340100-024-0000	\$0.00	\$13,192.00	\$13,192.00
0100-0332-0-1110-1000-340100-026-0000	\$0.00	\$13,192.00	\$13,192.00
0100-3213-0-1110-1000-340100-026-0000	\$0.00	\$15,705.00	\$15,705.00
0100-0000-0-0000-2700-340100-021-0000	\$0.00	\$15,705.00	\$15,705.00
0100-0000-0-0000-2700-340100-022-0000	\$0.00	\$15,705.00	\$15,705.00
0100-0000-0-0000-2700-340100-023-0000	\$0.00	\$15,705.00	\$15,705.00
0100-0000-0-0000-2700-340100-024-0000	\$0.00	\$15,705.00	\$15,705.00
0100-0000-0-0000-2700-340100-026-0000	\$0.00	\$15,705.00	\$15,705.00
0100-0000-0-0000-2700-340100-027-0000	\$0.00	\$15,705.00	\$15,705.00
0100-0000-0-0000-2700-340100-028-0000	\$0.00	\$15,705.00	\$15,705.00
0100-0000-0-0000-2700-340100-029-0000	\$0.00	\$15,705.00	\$15,705.00
0100-0000-0-0000-2700-340100-030-0000	\$0.00	\$15,705.00	\$15,705.00
0100-0000-0-0000-2700-340100-031-0000	\$0.00	\$15,705.00	\$15,705.00
0100-0000-0-0000-2100-340100-053-0000	\$0.00	\$15,705.00	\$15,705.00
0100-0000-0-0000-2100-340100-062-0000	\$0.00	\$15,705.00	\$15,705.00
0100-0000-0-0000-7150-340100-002-0000	\$0.00	\$15,705.00	\$15,705.00
0100-0000-0-0000-7400-340100-003-0000	\$0.00	\$15,705.00	\$15,705.00
0100-0332-0-0000-2140-340100-055-0000	\$0.00	\$15,705.00	\$15,705.00
0100-4035-0-0000-2140-340100-005-0000	\$0.00	\$15,705.00	\$15,705.00
0100-6266-0-0000-2140-340100-005-0000	\$0.00	\$15,705.00	\$15,705.00
0100-3213-0-0000-3140-340100-062-0000	\$0.00	\$15,705.00	\$15,705.00
0100-3213-0-5760-1110-340100-039-0000	\$0.00	\$15,705.00	\$15,705.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-3213-0-1110-1000-340100-025-0000	\$0.00	\$15,705.00	\$15,705.00
0100-0332-0-1110-1000-340100-023-0000	\$0.00	\$15,705.00	\$15,705.00
0100-3182-0-3550-3110-340100-038-0000	\$0.00	\$15,705.00	\$15,705.00
0100-0332-0-0000-2700-340100-030-0000	\$0.00	\$20,935.00	\$20,935.00
0100-0332-0-0000-2700-340100-031-0000	\$0.00	\$20,935.00	\$20,935.00
0100-0332-0-1110-1000-340100-028-0000	\$0.00	\$25,167.00	\$25,167.00
0100-3213-0-5760-1120-340100-039-0000	\$0.00	\$26,238.00	\$26,238.00
0100-3213-0-1110-1000-340100-031-0000	\$0.00	\$27,680.00	\$27,680.00
0100-0332-0-1110-1000-340100-025-0000	\$0.00	\$28,897.00	\$28,897.00
0100-0332-0-1110-1000-340100-022-0000	\$0.00	\$28,897.00	\$28,897.00
0100-6546-0-5760-3120-340100-039-0000	\$0.00	\$30,075.00	\$30,075.00
0100-3213-0-1110-1000-340100-028-0000	\$0.00	\$31,410.00	\$31,410.00
0100-3213-0-1110-1000-340100-029-0000	\$0.00	\$31,410.00	\$31,410.00
0100-0332-0-0000-3130-340100-063-0000	\$0.00	\$31,410.00	\$31,410.00
0100-3213-0-1110-1000-340100-030-0000	\$0.00	\$31,410.00	\$31,410.00
0100-3213-0-0000-3130-340100-063-0000	\$0.00	\$31,410.00	\$31,410.00
0100-3218-0-0000-3120-340100-062-0000	\$0.00	\$31,410.00	\$31,410.00
0100-3213-0-1110-1000-340100-024-0000	\$0.00	\$43,385.00	\$43,385.00
0100-0332-0-1134-1000-340100-020-0000	\$0.00	\$47,115.00	\$47,115.00
0100-0332-0-3550-1000-340100-038-0000	\$0.00	\$47,115.00	\$47,115.00
0100-3213-0-1110-1000-340100-027-0000	\$0.00	\$47,115.00	\$47,115.00
0100-6500-0-5760-3120-340100-039-0000	\$0.00	\$56,302.00	\$56,302.00
0100-0332-0-1156-1000-340100-020-0000	\$0.00	\$74,795.00	\$74,795.00
0100-0332-0-1160-1000-340100-020-0000	\$0.00	\$76,012.00	\$76,012.00
0100-0332-0-0000-3110-340100-020-0000	\$0.00	\$78,525.00	\$78,525.00
0100-0332-0-0000-3140-340100-062-0000	\$0.00	\$78,525.00	\$78,525.00
0100-6500-0-5760-1110-340100-039-0000	\$0.00	\$120,614.00	\$120,614.00
0100-3010-0-0000-2140-340100-005-0000	\$0.00	\$125,640.00	\$125,640.00
0100-3213-0-0000-3110-340100-020-0000	\$0.00	\$125,640.00	\$125,640.00
0100-6500-0-5760-1120-340100-039-0000	\$0.00	\$180,805.00	\$180,805.00
0100-0000-0-1110-1000-340100-023-0000	\$0.00	\$225,602.00	\$225,602.00
0100-0000-0-1110-1000-340100-025-0000	\$0.00	\$233,062.00	\$233,062.00
0100-1400-0-1110-1000-340100-029-0000	\$0.00	\$241,112.00	\$241,112.00
0100-1400-0-1110-1000-340100-028-0000	\$0.00	\$248,767.00	\$248,767.00
0100-0000-0-1110-1000-340100-026-0000	\$0.00	\$254,499.00	\$254,499.00
0100-0000-0-1110-1000-340100-021-0000	\$0.00	\$272,717.00	\$272,717.00
0100-1400-0-1110-1000-340100-027-0000	\$0.00	\$284,497.00	\$284,497.00
0100-1400-0-1110-1000-340100-030-0000	\$0.00	\$331,807.00	\$331,807.00
0100-1400-0-1110-1000-340100-031-0000	\$0.00	\$338,050.00	\$338,050.00
0100-0000-0-1110-1000-340100-024-0000	\$0.00	\$341,780.00	\$341,780.00
0100-0000-0-1110-1000-340100-022-0000	\$0.00	\$380,060.00	\$380,060.00
0100-0332-0-1110-1000-340200-022-0000	\$0.00	\$271.00	\$271.00
0100-0332-0-1110-1000-340200-023-0000	\$0.00	\$271.00	\$271.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Europeas			
Expenses 0100-0332-0-1110-1000-340200-024-0000	\$0.00	\$271.00	\$271.00
0100-0332-0-1110-1000-340200-025-0000	\$0.00	\$271.00	\$271.00
0100-0332-0-1110-1000-340200-026-0000	\$0.00	\$271.00	\$271.00
0100-0332-0-1110-1000-340200-027-0000	\$0.00	\$271.00	\$271.00
0100-0332-0-1110-1000-340200-028-0000	\$0.00	\$271.00	\$271.00
0100-0332-0-1110-1000-340200-029-0000	\$0.00	\$271.00	\$271.00
0100-0332-0-1110-1000-340200-021-0000	\$0.00	\$271.00	\$271.00
0100-0332-0-1110-1000-340200-031-0000	\$0.00	\$542.00	\$542.00
0100-3219-0-5760-1110-340200-039-0000	\$0.00	\$1,085.00	\$1,085.00
0100-3213-0-5760-1130-340200-039-0000	\$0.00	\$1,356.00	\$1,356.00
0100-0332-0-1110-1000-340200-030-0000	\$0.00	\$1,898.00	\$1,898.00
0100-3214-0-1110-1000-340200-021-0000	\$0.00	\$2,712.00	\$2,712.00
0100-3214-0-1110-1000-340200-030-0000	\$0.00	\$2,712.00	\$2,712.00
0100-3214-0-1110-1000-340200-031-0000	\$0.00	\$2,712.00	\$2,712.00
0100-0332-0-3550-1000-340200-038-0000	\$0.00	\$4,068.00	\$4,068.00
0100-6500-0-5760-1110-340200-039-0000	\$0.00	\$4,068.00	\$4,068.00
0100-2600-0-1110-4000-340200-062-0000	\$0.00	\$6,523.00	\$6,523.00
0100-3310-0-5760-1110-340200-039-0000	\$0.00	\$7,594.00	\$7,594.00
0100-0000-0-0000-8200-340200-010-0000	\$0.00	\$7,853.00	\$7,853.00
0100-6010-0-1110-4000-340200-027-0000	\$0.00	\$9,492.00	\$9,492.00
0100-6010-0-1110-4000-340200-029-0000	\$0.00	\$9,492.00	\$9,492.00
0100-6010-0-1110-4000-340200-021-0000	\$0.00	\$9,492.00	\$9,492.00
0100-6010-0-1110-4000-340200-022-0000	\$0.00	\$9,492.00	\$9,492.00
0100-6010-0-1110-4000-340200-023-0000	\$0.00	\$9,492.00	\$9,492.00
0100-6010-0-1110-4000-340200-024-0000	\$0.00	\$9,492.00	\$9,492.00
0100-6010-0-1110-4000-340200-025-0000	\$0.00	\$9,492.00	\$9,492.00
0100-6010-0-1110-4000-340200-026-0000	\$0.00	\$9,492.00	\$9,492.00
0100-6010-0-1110-4000-340200-028-0000	\$0.00	\$9,492.00	\$9,492.00
0100-3214-0-1110-1000-340200-023-0000	\$0.00	\$12,497.00	\$12,497.00
0100-3214-0-1110-1000-340200-025-0000	\$0.00	\$12,497.00	\$12,497.00
0100-3214-0-1110-1000-340200-028-0000	\$0.00	\$12,497.00	\$12,497.00
0100-3214-0-1110-1000-340200-029-0000	\$0.00	\$12,497.00	\$12,497.00
0100-3214-0-1110-1000-340200-026-0000	\$0.00	\$12,497.00	\$12,497.00
0100-0000-0-0000-7550-340200-015-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-2140-340200-051-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-2150-340200-053-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-2420-340200-021-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-2420-340200-022-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-2420-340200-023-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-2420-340200-024-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-2420-340200-025-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-2420-340200-026-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-2420-340200-027-0000	\$0.00	\$13,046.00	\$13,046.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2420-340200-028-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-2420-340200-029-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-2420-340200-030-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-2420-340200-031-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-2420-340200-056-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3130-340200-022-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3130-340200-023-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3130-340200-024-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3130-340200-025-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3130-340200-026-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3130-340200-027-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3130-340200-028-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3130-340200-029-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3130-340200-053-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3130-340200-063-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-3550-3130-340200-038-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3140-340200-021-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3140-340200-022-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3140-340200-023-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3140-340200-024-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3140-340200-025-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3140-340200-026-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3140-340200-027-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3140-340200-028-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3140-340200-029-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3140-340200-030-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0332-0-0000-3140-340200-031-0000	\$0.00	\$13,046.00	\$13,046.00
0100-3010-0-0000-2150-340200-005-0000	\$0.00	\$13,046.00	\$13,046.00
0100-3213-0-0000-3600-340200-014-0000	\$0.00	\$13,046.00	\$13,046.00
0100-3218-0-0000-3140-340200-020-0000	\$0.00	\$13,046.00	\$13,046.00
0100-0000-0-0000-7150-340200-002-0000	\$0.00	\$15,705.00	\$15,705.00
0100-3213-0-0000-2700-340200-020-0000	\$0.00	\$15,705.00	\$15,705.00
0100-8150-0-0000-8100-340200-010-0000	\$0.00	\$15,705.00	\$15,705.00
0100-6500-0-5760-1130-340200-039-0000	\$0.00	\$16,272.00	\$16,272.00
0100-6500-0-5760-1120-340200-039-0000	\$0.00	\$18,984.00	\$18,984.00
0100-0000-0-0000-2100-340200-062-0000	\$0.00	\$22,228.00	\$22,228.00
0100-3214-0-1110-1000-340200-022-0000	\$0.00	\$22,282.00	\$22,282.00
0100-3214-0-1110-1000-340200-024-0000	\$0.00	\$22,282.00	\$22,282.00
0100-3214-0-1110-1000-340200-027-0000	\$0.00	\$22,282.00	\$22,282.00
0100-0000-0-0000-8200-340200-021-0000	\$0.00	\$26,092.00	\$26,092.00
0100-0000-0-0000-8200-340200-023-0000	\$0.00	\$26,092.00	\$26,092.00
0100-0000-0-0000-8200-340200-025-0000	\$0.00	\$26,092.00	\$26,092.00
0100-0000-0-0000-8200-340200-026-0000	\$0.00	\$26,092.00	\$26,092.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-8200-340200-027-0000	\$0.00	\$26,092.00	\$26,092.00
0100-0000-0-0000-8200-340200-028-0000	\$0.00	\$26,092.00	\$26,092.00
0100-0000-0-0000-8200-340200-029-0000	\$0.00	\$26,092.00	\$26,092.00
0100-8150-0-0000-8100-340200-012-0000	\$0.00	\$26,092.00	\$26,092.00
0100-0000-0-0000-2700-340200-021-0000	\$0.00	\$28,751.00	\$28,751.00
0100-0000-0-0000-2700-340200-023-0000	\$0.00	\$28,751.00	\$28,751.00
0100-0000-0-0000-2700-340200-026-0000	\$0.00	\$28,751.00	\$28,751.00
0100-0000-0-0000-2700-340200-027-0000	\$0.00	\$28,751.00	\$28,751.00
0100-0000-0-0000-2700-340200-028-0000	\$0.00	\$28,751.00	\$28,751.00
0100-0000-0-0000-2700-340200-029-0000	\$0.00	\$28,751.00	\$28,751.00
0100-0000-0-0000-7700-340200-061-0000	\$0.00	\$28,751.00	\$28,751.00
0100-0000-0-0000-8200-340200-016-0000	\$0.00	\$28,751.00	\$28,751.00
0100-0000-0-0000-2700-340200-025-0000	\$0.00	\$29,118.00	\$29,118.00
0100-0000-0-0000-2700-340200-022-0000	\$0.00	\$30,107.00	\$30,107.00
0100-0000-0-0000-2700-340200-024-0000	\$0.00	\$30,107.00	\$30,107.00
0100-0000-0-0000-2700-340200-030-0000	\$0.00	\$30,107.00	\$30,107.00
0100-0000-0-0000-2700-340200-031-0000	\$0.00	\$30,107.00	\$30,107.00
0100-2600-0-1110-4000-340200-020-0000	\$0.00	\$30,621.00	\$30,621.00
0100-0000-0-0000-8200-340200-022-0000	\$0.00	\$32,615.00	\$32,615.00
0100-0000-0-0000-8200-340200-024-0000	\$0.00	\$32,615.00	\$32,615.00
0100-0000-0-0000-8200-340200-030-0000	\$0.00	\$39,138.00	\$39,138.00
0100-0000-0-0000-8200-340200-031-0000	\$0.00	\$39,138.00	\$39,138.00
0100-0000-0-0000-8200-340200-017-0000	\$0.00	\$41,797.00	\$41,797.00
0100-0000-0-0000-7110-340200-002-0000	\$0.00	\$78,525.00	\$78,525.00
0100-0000-0-0000-8200-340200-012-0000	\$0.00	\$80,935.00	\$80,935.00
0100-0332-0-0000-2420-340200-061-0000	\$0.00	\$91,322.00	\$91,322.00
0100-0000-0-0000-7300-340200-004-0000	\$0.00	\$104,493.00	\$104,493.00
0100-0000-0-0000-7400-340200-003-0000	\$0.00	\$107,276.00	\$107,276.00
0100-0000-0-0000-3600-340200-014-0000	\$0.00	\$112,451.00	\$112,451.00
0100-8150-0-0000-8100-340200-011-0000	\$0.00	\$120,073.00	\$120,073.00
0100-0332-0-1110-1000-350100-029-0000	\$0.00	\$2.00	\$2.00
0100-1100-0-1176-1000-350100-027-0000	\$0.00	\$2.00	\$2.00
0100-1100-0-1110-1000-350100-025-0000	\$0.00	\$2.00	\$2.00
0100-3150-0-1110-1000-350100-026-2495	\$0.00	\$2.00	\$2.00
0100-3150-0-1110-1000-350100-028-2495	\$0.00	\$2.00	\$2.00
0100-4035-0-0000-3140-350100-005-0000	\$0.00	\$2.00	\$2.00
0100-1100-0-1110-1000-350100-022-0000	\$0.00	\$3.00	\$3.00
0100-1100-0-1110-1000-350100-024-0000	\$0.00	\$3.00	\$3.00
0100-3150-0-1110-1000-350100-022-2495	\$0.00	\$3.00	\$3.00
0100-3150-0-1110-1000-350100-027-0000	\$0.00	\$3.00	\$3.00
0100-1100-0-1110-1000-350100-027-0000	\$0.00	\$4.00	\$4.00
0100-0000-0-1110-1000-350100-023-0000	\$0.00	\$5.00	\$5.00
0100-1100-0-1110-1000-350100-003-0000	\$0.00	\$5.00	\$5.00
0.00 1100 0 1110 1000-330100-027-0000	\$0.00	ψ3.00	\$3.00

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ResolutionNo. 32-23

	FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
0100-31540-01110-1000-350100-029-2095   S.0.00   S.5.00	Evnoves			
0100-3132-0-0000-3140-350100-028-0000   \$0.000   \$7.00   \$7.00   \$7.00   \$100-1010-0-1110-1000-350100-028-0000   \$0.000   \$8.00   \$8.00   \$8.00   \$8.00   \$100-13150-0-1110-1000-350100-023-2495   \$0.000   \$8.00   \$8.00   \$8.00   \$8.00   \$100-13150-0-1110-1000-350100-023-2495   \$0.000   \$8.000   \$8.00   \$8.00   \$100-13150-0-1110-1000-350100-023-4000   \$0.000   \$9.00   \$9.00   \$0.000   \$10.000	•	\$0.00	\$5.00	\$5.00
0100-1100-0-1110-1000-350100-028-0000   \$0.0				
0100-2150-0-1110-1000-351010-023-2495   S0.00   S8.00   S8.0				
0100-3150-0-1110-1000-350100-023-0000   \$0.00   \$8.0				
0100-3150-0-1110-1000-350100-025-0000   \$0.00   \$9.0				
0100-0332-0-1110-1000-350100-021-0000   \$0.00   \$9.00   \$9.00   \$9.00   \$9.00   \$0.00   \$0.00   \$9.00   \$9.00   \$0.00   \$9.0				
0100-0332-0-1110-1000-350100-027-0000   S0.00   S10.00	0100-0332-0-1110-1000-350100-021-0000	\$0.00		
100-0332-0-1135-1000-350100-057-0031   S0.00   S10.00   S16.00   S16.00   S16.00   S10.00	0100-0332-0-1110-1000-350100-027-0000	\$0.00	\$9.00	
0100-3150-0-1110-1000-350100-025-2495         \$0.00         \$10.00         \$10.00           0100-3150-0-1110-1000-350100-022-0000         \$0.00         \$16.00         \$16.00           0100-3150-0-1110-1000-350100-022-0000         \$0.00         \$16.00         \$16.00           0100-3150-0-1110-1000-350100-027-2495         \$0.00         \$16.00         \$16.00           0100-1100-0-1110-1000-350100-030-0000         \$0.00         \$17.00         \$17.00           0100-2600-0-1110-1000-350100-021-0000         \$0.00         \$18.00         \$18.00           0100-2600-0-1110-1000-350100-024-0000         \$0.00         \$18.00         \$18.00           0100-9010-0-7110-3140-350100-035-0072         \$0.00         \$18.00         \$18.00           0100-3150-0-1110-1000-350100-035-0072         \$0.00         \$19.00         \$19.00           0100-3150-0-1110-1000-350100-034-2495         \$0.00         \$20.00         \$20.00           0100-3150-0-1110-1000-350100-028-0000         \$0.00         \$21.00         \$21.00           0100-3150-0-1110-1000-350100-028-0000         \$0.00         \$25.00         \$25.00           0100-3150-0-1110-1000-350100-028-0000         \$0.00         \$25.00         \$25.00           0100-3150-0-1110-1000-350100-028-0000         \$0.00         \$36.00         \$35.00	0100-0332-0-1135-1000-350100-057-0030	\$0.00	\$10.00	\$10.00
100-3150-0-1110-1000-350100-022-0000   \$0.00   \$16.00   \$17.00   \$17.00   \$17.00   \$17.00   \$18.00   \$19.00   \$10.01   \$15.00   \$19.00   \$10.01   \$15.00   \$19.00   \$10.01   \$15.00   \$19.00   \$10.01   \$10.01   \$15.00   \$10.00   \$10.00   \$10.01   \$10.00	0100-0332-0-1135-1000-350100-057-0031	\$0.00	\$10.00	\$10.00
100-3150-0-1110-1000-350100-022-0000   \$0.00   \$16.00   \$16.00   \$16.00   \$16.00   \$16.00   \$16.00   \$16.00   \$16.00   \$16.00   \$16.00   \$16.00   \$16.00   \$16.00   \$16.00   \$16.00   \$16.00   \$16.00   \$16.00   \$17.00   \$17.00   \$17.00   \$17.00   \$17.00   \$17.00   \$17.00   \$17.00   \$17.00   \$18.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$100-4500-65760-1110-5500-224-2495   \$0.00   \$20.00	0100-3150-0-1110-1000-350100-025-2495	\$0.00	\$10.00	\$10.00
0100-3150-0-1110-1000-350100-027-2495   S0.00   S16.00   S17.00   S17.00     0100-1100-0-1110-1000-350100-021-0000   S0.00   S18.00   S18.00   S18.00     0100-2600-0-1110-1000-350100-021-0000   S0.00   S18.00   S18.00   S18.00     0100-2600-0-1110-1000-350100-021-0000   S0.00   S18.00   S18.00   S18.00     0100-9010-0-7110-3140-350100-035-0072   S0.00   S18.00   S18.00   S18.00     0100-3000-5760-1110-350100-039-0072   S0.00   S19.00   S19.00   S19.00     0100-3150-0-1110-1000-350100-024-2495   S0.00   S20.00   S20.00   S20.00     0100-3150-0-1110-1000-350100-028-0000   S0.00   S21.00   S21.00   S21.00     0100-3150-0-1110-1000-350100-028-0000   S0.00   S25.00   S25.00   S25.00     0100-1100-01176-1000-350100-028-0000   S0.00   S25.00   S25.00   S25.00     0100-3182-0-3550-1000-350100-028-0000   S0.00   S26.00   S26.0	0100-3150-0-1110-1000-350100-026-0000	\$0.00	\$10.00	\$10.00
0100-1100-0-1110-1000-350100-030-0000   \$0.00   \$18.00   \$19.00	0100-3150-0-1110-1000-350100-022-0000	\$0.00	\$16.00	\$16.00
0100-2600-0-1110-1000-350100-021-0000   \$0.00   \$18.00   \$19.00   \$10.00   \$100-1100-0350100-028-0000   \$0.00   \$22.00   \$22.00   \$20.00   \$20.00   \$20.00   \$20.00   \$20.00   \$20.00   \$20.00   \$20.00   \$20.00   \$22.00   \$20.00   \$22.00   \$22.00   \$25.00	0100-3150-0-1110-1000-350100-027-2495	\$0.00	\$16.00	\$16.00
0100-2600-0-1110-1000-350100-024-0000   \$0.00   \$18.00   \$18.00   \$18.00   \$18.00   \$18.00   \$18.00   \$18.00   \$18.00   \$18.00   \$18.00   \$18.00   \$18.00   \$18.00   \$18.00   \$19.00   \$10.00   \$150-0-1110-1000-350100-024-2495   \$0.00   \$20.00   \$21.00   \$21.00   \$21.00   \$21.00   \$100-3182-0-3550-1000-350100-028-0000   \$0.00   \$25.00   \$25.00   \$25.00   \$100-1100-0-1176-1000-350100-021-0000   \$0.00   \$36.00   \$35.00   \$35.00   \$35.00   \$35.00   \$35.00   \$35.00   \$35.00   \$35.00   \$36	0100-1100-0-1110-1000-350100-030-0000	\$0.00	\$17.00	\$17.00
0100-9010-0-7110-3140-350100-055-0072   \$0.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$19.00   \$100-3150-0-1110-1000-350100-024-2495   \$0.00   \$20.	0100-2600-0-1110-1000-350100-021-0000	\$0.00	\$18.00	\$18.00
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	0100-2600-0-1110-1000-350100-024-0000	\$0.00	\$18.00	\$18.00
0100-3150-0-1110-1000-350100-024-2495         \$0.00         \$20.00         \$20.00           0100-3150-0-1110-1000-350100-028-0000         \$0.00         \$21.00         \$21.00           0100-3182-0-3550-1000-350100-038-0000         \$0.00         \$25.00         \$25.00           0100-1100-0-1176-1000-350100-021-0000         \$0.00         \$26.00         \$26.00           0100-3216-0-0000-3110-350100-072-0000         \$0.00         \$35.00         \$35.00           0100-2600-0-1110-1000-350100-027-0000         \$0.00         \$36.00         \$36.00           0100-2600-0-1110-1000-350100-027-0000         \$0.00         \$36.00         \$36.00           0100-3213-0-1110-1000-350100-021-0000         \$0.00         \$36.00         \$36.00           0100-3213-0-1110-1000-350100-023-0000         \$0.00         \$36.00         \$36.00           0100-3213-0-1110-1000-350100-022-0000         \$0.00         \$31.00         \$36.00           0100-332-0-1135-4000-350100-021-0000         \$0.00         \$51.00         \$51.00           0100-2600-0-1110-1000-350100-022-0000         \$0.00         \$54.00         \$54.00           0100-4203-0-1110-1000-350100-022-405         \$0.00         \$61.00         \$61.00           0100-4203-0-1110-1000-350100-052-495         \$0.00         \$61.00         \$61.00	0100-9010-0-7110-3140-350100-055-0072	\$0.00	\$18.00	\$18.00
0100-3150-0-1110-1000-350100-028-0000         \$0.00         \$21.00           0100-3182-0-3550-1000-350100-021-0000         \$0.00         \$25.00           0100-1100-0-1176-1000-350100-021-0000         \$0.00         \$26.00           0100-3216-0-0000-3110-350100-022-0000         \$0.00         \$35.00           0100-2600-0-1110-1000-350100-026-0000         \$0.00         \$36.00           0100-2600-0-1110-1000-350100-027-0000         \$0.00         \$36.00           0100-3213-0-1110-1000-350100-021-0000         \$0.00         \$36.00           0100-3213-0-1110-1000-350100-023-0000         \$0.00         \$36.00           0100-3213-0-1110-1000-350100-021-0000         \$0.00         \$36.00           0100-3216-0-0000-2700-350100-072-0000         \$0.00         \$36.00           0100-3216-0-0000-2700-350100-072-0000         \$0.00         \$43.00           0100-3216-0-1110-1000-350100-021-0000         \$0.00         \$51.00           0100-332-0-1110-1000-350100-022-0000         \$0.00         \$54.00           0100-332-0-1110-1000-350100-052-2495         \$0.00         \$61.00           0100-4035-0-1110-1000-350100-052-2495         \$0.00         \$61.00           0100-1000-0176-1000-350100-031-0000         \$0.00         \$61.00           0100-1000-0176-0000-350100-031-0000         \$0.00         \$75.00	0100-6500-0-5760-1110-350100-039-0072	\$0.00	\$19.00	\$19.00
0100-3182-0-3550-1000-350100-038-0000         \$0.00         \$25.00         \$26.00           0100-1100-0-1176-1000-350100-021-0000         \$0.00         \$26.00         \$26.00           0100-3216-0-0000-3110-350100-027-0000         \$0.00         \$35.00         \$35.00           0100-2600-0-1110-1000-350100-027-0000         \$0.00         \$36.00         \$36.00           0100-2600-0-1110-1000-350100-027-0000         \$0.00         \$36.00         \$36.00           0100-3213-0-1110-1000-350100-021-0000         \$0.00         \$36.00         \$36.00           0100-3216-0-0000-2700-350100-023-0000         \$0.00         \$36.00         \$36.00           0100-3316-0-0000-2700-350100-022-0000         \$0.00         \$43.00         \$43.00           0100-3316-0-0000-2700-350100-021-0000         \$0.00         \$51.00         \$51.00           0100-2600-0-1110-1000-350100-022-0000         \$0.00         \$54.00         \$54.00           0100-2600-0-1110-1000-350100-022-0000         \$0.00         \$54.00         \$54.00           0100-4203-0-1110-1000-350100-025-2495         \$0.00         \$61.00         \$61.00           0100-4035-0-1110-1000-350100-031-0000         \$0.00         \$65.00         \$65.00           0100-2600-0-0000-3140-350100-071-0000         \$0.00         \$75.00         \$75.00	0100-3150-0-1110-1000-350100-024-2495	\$0.00	\$20.00	\$20.00
$\begin{array}{c} 0100-1100-0-1176-1000-350100-021-0000 \\ 0100-3216-0-0000-3110-350100-026-0000 \\ 0100-2600-0-1110-1000-350100-027-0000 \\ 0100-2600-0-1110-1000-350100-027-0000 \\ 0100-2600-0-1110-1000-350100-027-0000 \\ 0100-3213-0-1110-1000-350100-021-0000 \\ 0100-3213-0-1110-1000-350100-021-0000 \\ 0100-3213-0-1110-1000-350100-021-0000 \\ 0100-3216-0-0000-2700-350100-022-0000 \\ 0100-3216-0-0000-2700-350100-021-0000 \\ 0100-3216-0-0000-2700-350100-021-0000 \\ 0100-3216-0-1100-0350100-021-0000 \\ 0100-3210-0-1100-0350100-021-0000 \\ 0100-3210-0-1100-350100-021-0000 \\ 0100-3210-0-1100-350100-021-0000 \\ 0100-2600-0-1110-1000-350100-021-0000 \\ 0100-2600-0-1110-1000-350100-022-0000 \\ 0100-4035-0-1110-1000-350100-052-2495 \\ 0100-4035-0-1110-1000-350100-005-2495 \\ 0100-4035-0-1110-1000-350100-005-0000 \\ 0100-1100-0-1176-1000-350100-005-0000 \\ 0100-1100-0-1176-1000-350100-005-0000 \\ 0100-2600-0-0000-3140-350100-007-0000 \\ 0100-3000-0-1100-0-1176-1000-350100-005-0000 \\ 0100-2600-0-0000-350100-005-0000 \\ 0100-2600-0-1100-0-350100-0350100-0000 \\ 0100-2600-0-1110-1000-350100-0350100-0000 \\ 0100-2600-0-1110-1000-350100-0350100-0000 \\ 0100-2600-0-1110-1000-350100-0350100-0000 \\ 0100-2600-0-1110-1000-350100-0350100-0000 \\ 0100-2600-0-1110-1000-350100-0350100-0000 \\ 0100-2600-0-1110-1000-350100-0350100-0000 \\ 0100-2600-0-1110-1000-350100-0350100-0350100 \\ 0100-2600-0-1110-1000-350100-0350100-0350100 \\ 0100-2600-0-1110-1000-350100-0350100-0350100 \\ 0100-2600-0-1110-1000-350100-0350100-0350100 \\ 0100-2600-0-1110-1000-350100-0350100 \\ 0100-2600-0-1110-1000-350100-0350100-0350100 \\ 0100-2600-0-1110-1000-350100-0350100 \\ 0100-2600-0-1110-1000-350100-0350100 \\ 0100-2600-0-1110-1000-350100-0350100 \\ 0100-2600-0-1110-1000-350100-0350100 \\ 0100-2600-0-1110-1000-350100-0350100 \\ 0100-2600-0-1110-1000-350100-0350100 \\ 0100-2600-0-1110-1000-350100-0350100 \\ 0100-2600-0-1110-1000-350100-0350100 \\ 0100-2600-0-1110-1000-350100-0350100 \\ 0100-2600-0-1110-1000-350100-0350100 \\ 0100-2600-0-1110-1000-350100-0350100 \\ 0100-2600-0-1110-1000-350100-0350100 \\ 0100-260$	0100-3150-0-1110-1000-350100-028-0000	\$0.00	\$21.00	\$21.00
0100-3216-0-0000-3110-350100-072-0000         \$0.00         \$35.00         \$35.00           0100-2600-0-1110-1000-350100-026-0000         \$0.00         \$36.00         \$36.00           0100-2600-0-1110-1000-350100-027-0000         \$0.00         \$36.00         \$36.00           0100-3213-0-1110-1000-350100-021-0000         \$0.00         \$36.00         \$36.00           0100-3213-0-1110-1000-350100-023-0000         \$0.00         \$36.00         \$36.00           0100-3216-0-0000-2700-350100-072-0000         \$0.00         \$43.00         \$43.00           0100-332-0-1135-4000-350100-021-0000         \$0.00         \$51.00         \$51.00           0100-2600-0-1110-1000-350100-022-0000         \$0.00         \$54.00         \$54.00           0100-2600-0-1110-1000-350100-022-0000         \$0.00         \$61.00         \$61.00           0100-4203-0-1110-1000-350100-055-2495         \$0.00         \$61.00         \$61.00           0100-4203-0-1110-1000-350100-052-495         \$0.00         \$61.00         \$61.00           0100-4035-0-1110-1000-350100-005-0000         \$0.00         \$65.00         \$65.00           0100-2600-0-0000-3140-350100-031-0000         \$0.00         \$75.00         \$75.00           0100-2600-0-1100-0350100-0350100-035-0000         \$0.00         \$100.00         \$100.00	0100-3182-0-3550-1000-350100-038-0000	\$0.00	\$25.00	\$25.00
$\begin{array}{c} 0100\text{-}2600\text{-}0\text{-}1110\text{-}1000\text{-}350100\text{-}}026\text{-}0000 \\ 0100\text{-}2600\text{-}0\text{-}1110\text{-}1000\text{-}}350100\text{-}}027\text{-}0000 \\ 0100\text{-}3213\text{-}0\text{-}1110\text{-}1000\text{-}}350100\text{-}}021\text{-}0000 \\ 0100\text{-}3213\text{-}0\text{-}}1110\text{-}1000\text{-}}0350100\text{-}}021\text{-}0000 \\ 0100\text{-}3213\text{-}0\text{-}}1110\text{-}1000\text{-}}0350100\text{-}}022\text{-}0000 \\ 0100\text{-}3213\text{-}0\text{-}}0110\text{-}1000\text{-}}0350100\text{-}}022\text{-}0000 \\ 0100\text{-}3216\text{-}0\text{-}}0000\text{-}}2700\text{-}}0350100\text{-}}022\text{-}0000 \\ 0100\text{-}}0322\text{-}0\text{-}}03216\text{-}0\text{-}}0000\text{-}}032100\text{-}}022\text{-}0000 \\ 0100\text{-}}0322\text{-}0\text{-}}135\text{-}4000\text{-}}350100\text{-}}022\text{-}0000 \\ 0100\text{-}}0322\text{-}}0110\text{-}}000\text{-}}032\text{-}00000 \\ 0100\text{-}}0302\text{-}}0110\text{-}}000\text{-}}0000\text{-}}0000000 \\ 0100\text{-}}0302\text{-}}0110\text{-}}000\text{-}}00000000 \\ 0100\text{-}}0302\text{-}}0110\text{-}}1000\text{-}}0350100\text{-}}022\text{-}0000 \\ 0100\text{-}}0302\text{-}}0110\text{-}}1000\text{-}}0350100\text{-}}055\text{-}}2495 \\ 0100\text{-}}0302\text{-}}0110\text{-}}1000\text{-}}0350100\text{-}}055\text{-}}2495 \\ 0100\text{-}}0302\text{-}}0110\text{-}}000\text{-}}050100\text{-}}05000 \\ 0100\text{-}}100\text{-}}0350100\text{-}}055\text{-}}2495 \\ 0100\text{-}}0000\text{-}}0000\text{-}}0000\text{-}}00000 \\ 0100\text{-}}1100\text{-}}0176\text{-}}1000\text{-}}350100\text{-}}055\text{-}}0000 \\ 0100\text{-}}100\text{-}}1176\text{-}}1000\text{-}}350100\text{-}}031\text{-}0000 \\ 0100\text{-}}0000\text{-}}1176\text{-}}1000\text{-}}350100\text{-}}031\text{-}0000 \\ 0100\text{-}}0000\text{-}}110\text{-}}000\text{-}}110\text{-}}000\text{-}}00000 \\ 0100\text{-}}0000\text{-}}110\text{-}}000\text{-}}000000 \\ 0100\text{-}}0000\text{-}}110\text{-}}000\text{-}}000000 \\ 0100\text{-}}0000\text{-}}0110\text{-}}0000\text{-}}00000 \\ 0100\text{-}}0000\text{-}}0110\text{-}}0000\text{-}}00000 \\ 0100\text{-}}0000\text{-}}0000\text{-}}000000 \\ 0100\text{-}}0000\text{-}}0000\text{-}}0000000000 \\ 0100\text{-}}0000\text{-}}0000\text{-}}000000000000 \\ 0100\text{-}}0000\text{-}}0000\text{-}}00000000000000 \\ 0100\text{-}}00000\text{-}}0110\text{-}}1000\text{-}}050100\text{-}}050000 \\ 0100\text{-}}0000\text{-}}0000\text{-}}000000000000000$	0100-1100-0-1176-1000-350100-021-0000	\$0.00	\$26.00	\$26.00
$\begin{array}{c} 0100\text{-}2600\text{-}0\text{-}1110\text{-}1000\text{-}350100\text{-}027\text{-}0000 \\ 0100\text{-}3213\text{-}0\text{-}1110\text{-}1000\text{-}350100\text{-}021\text{-}0000 \\ 0100\text{-}3213\text{-}0\text{-}1110\text{-}1000\text{-}350100\text{-}023\text{-}0000 \\ 0100\text{-}3213\text{-}0\text{-}1110\text{-}1000\text{-}350100\text{-}023\text{-}0000 \\ 0100\text{-}3216\text{-}0\text{-}0000\text{-}2700\text{-}350100\text{-}072\text{-}0000 \\ 0100\text{-}3216\text{-}0\text{-}0000\text{-}2700\text{-}350100\text{-}072\text{-}0000 \\ 0100\text{-}322\text{-}0\text{-}1135\text{-}4000\text{-}350100\text{-}021\text{-}0000 \\ 0100\text{-}2600\text{-}0\text{-}1110\text{-}1000\text{-}350100\text{-}022\text{-}0000 \\ 0100\text{-}2600\text{-}0\text{-}1110\text{-}1000\text{-}350100\text{-}022\text{-}0000 \\ 0100\text{-}4203\text{-}0\text{-}1110\text{-}1000\text{-}350100\text{-}005\text{-}2495 \\ 0100\text{-}4203\text{-}0\text{-}1110\text{-}1000\text{-}350100\text{-}005\text{-}2495 \\ 0100\text{-}4035\text{-}0\text{-}1110\text{-}1000\text{-}350100\text{-}005\text{-}0000 \\ 0100\text{-}1100\text{-}0\text{-}1176\text{-}1000\text{-}350100\text{-}031\text{-}0000 \\ 0100\text{-}2600\text{-}0\text{-}0110\text{-}100\text{-}350100\text{-}032\text{-}0000 \\ 0100\text{-}1100\text{-}0176\text{-}1000\text{-}350100\text{-}030\text{-}0000 \\ 0100\text{-}1100\text{-}0176\text{-}1000\text{-}350100\text{-}030\text{-}0000 \\ 0100\text{-}1100\text{-}0176\text{-}1000\text{-}350100\text{-}030\text{-}0000 \\ 0100\text{-}1100\text{-}0176\text{-}1000\text{-}350100\text{-}030\text{-}0000 \\ 0100\text{-}2600\text{-}0\text{-}0110\text{-}100\text{-}350100\text{-}030\text{-}0000 \\ 0100\text{-}300\text{-}0110\text{-}100\text{-}350100\text{-}0350100\text{-}030\text{-}0000 \\ 0100\text{-}2600\text{-}0\text{-}1110\text{-}1000\text{-}350100\text{-}0350100\text{-}030\text{-}0000 \\ 0100\text{-}2600\text{-}0\text{-}1110\text{-}1000\text{-}350100\text{-}0350100\text{-}030\text{-}0000 \\ 0100\text{-}2600\text{-}0\text{-}1110\text{-}1000\text{-}350100\text{-}0350100\text{-}025\text{-}0000 \\ 0100\text{-}2600\text{-}0\text{-}1110\text{-}1000\text{-}350100\text{-}025\text{-}0000 \\ 0100\text{-}2600$	0100-3216-0-0000-3110-350100-072-0000	\$0.00	\$35.00	\$35.00
0100-3213-0-1110-1000-350100-021-0000         \$0.00         \$36.00         \$36.00           0100-3213-0-1110-1000-350100-023-0000         \$0.00         \$36.00         \$36.00           0100-3216-0-0000-2700-350100-072-0000         \$0.00         \$43.00         \$43.00           0100-0322-0-1135-4000-350100-021-0000         \$0.00         \$51.00         \$51.00           0100-2600-0-1110-1000-350100-022-0000         \$0.00         \$54.00         \$54.00           0100-232-0-1110-1000-350100-025-2495         \$0.00         \$61.00         \$61.00           0100-4203-0-1110-1000-350100-005-2495         \$0.00         \$61.00         \$61.00           0100-4325-0-1110-1000-350100-005-0000         \$0.00         \$65.00         \$61.00           0100-1100-0-1176-1000-350100-031-0000         \$0.00         \$65.00         \$65.00           0100-2600-0-0000-3140-350100-072-0000         \$0.00         \$70.00         \$70.00           0100-1100-0-1176-1000-350100-030-0000         \$0.00         \$75.00         \$75.00           0100-0000-0-1150-1000-350100-071-0000         \$0.00         \$100.00         \$100.00           0100-2600-0-1110-1000-350100-029-0000         \$0.00         \$125.00         \$125.00           0100-2600-0-1110-1000-350100-025-0000         \$0.00         \$144.00         \$144.00	0100-2600-0-1110-1000-350100-026-0000	\$0.00	\$36.00	\$36.00
0100-3213-0-1110-1000-350100-023-0000         \$0.00         \$36.00         \$36.00           0100-3216-0-0000-2700-350100-072-0000         \$0.00         \$43.00         \$43.00           0100-0332-0-1135-4000-350100-021-0000         \$0.00         \$51.00         \$51.00           0100-2600-0-1110-1000-350100-022-0000         \$0.00         \$54.00         \$54.00           0100-332-0-1110-1000-350100-025-2495         \$0.00         \$61.00         \$61.00           0100-4203-0-1110-1000-350100-005-2495         \$0.00         \$61.00         \$61.00           0100-4035-0-1110-1000-350100-005-0000         \$0.00         \$61.00         \$61.00           0100-1100-0-1176-1000-350100-005-0000         \$0.00         \$65.00         \$65.00           0100-2600-0-0000-3140-350100-031-0000         \$0.00         \$70.00         \$70.00           0100-1100-0-1176-1000-350100-072-0000         \$0.00         \$75.00         \$75.00           0100-0000-0-1150-1000-350100-030-0000         \$0.00         \$100.00         \$100.00           0100-2600-0-1110-1000-350100-025-0000         \$0.00         \$125.00         \$125.00           0100-2600-0-1110-1000-350100-025-0000         \$0.00         \$144.00         \$144.00           0100-3216-0-1110-1000-350100-072-0000         \$0.00         \$165.00         \$165.00 <td></td> <td>\$0.00</td> <td>\$36.00</td> <td>\$36.00</td>		\$0.00	\$36.00	\$36.00
$\begin{array}{cccccccccccccccccccccccccccccccccccc$				\$36.00
$\begin{array}{cccccccccccccccccccccccccccccccccccc$				
$\begin{array}{cccccccccccccccccccccccccccccccccccc$				\$43.00
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0100-2600-0-0000-3140-350100-072-0000       \$0.00       \$70.00       \$70.00         0100-1100-0-1176-1000-350100-030-0000       \$0.00       \$75.00       \$75.00         0100-0000-0-1150-1000-350100-071-0000       \$0.00       \$100.00       \$100.00         0100-2600-0-1110-1000-350100-029-0000       \$0.00       \$108.00       \$108.00         0100-0000-0-1110-1000-350100-053-0000       \$0.00       \$125.00       \$125.00         0100-2600-0-1110-1000-350100-025-0000       \$0.00       \$144.00       \$144.00         0100-3216-0-1110-1000-350100-072-0000       \$0.00       \$165.00       \$165.00				
0100-1100-0-1176-1000-350100-030-0000       \$0.00       \$75.00       \$75.00         0100-0000-0-1150-1000-350100-071-0000       \$0.00       \$100.00       \$100.00         0100-2600-0-1110-1000-350100-029-0000       \$0.00       \$108.00       \$108.00         0100-0000-0-1110-1000-350100-053-0000       \$0.00       \$125.00       \$125.00         0100-2600-0-1110-1000-350100-025-0000       \$0.00       \$144.00       \$144.00         0100-3216-0-1110-1000-350100-072-0000       \$0.00       \$165.00       \$165.00				
0100-0000-0-1150-1000-350100-071-0000       \$0.00       \$100.00         0100-2600-0-1110-1000-350100-029-0000       \$0.00       \$108.00         0100-0000-0-1110-1000-350100-053-0000       \$0.00       \$125.00         0100-2600-0-1110-1000-350100-025-0000       \$0.00       \$144.00         0100-3216-0-1110-1000-350100-072-0000       \$0.00       \$165.00				
0100-2600-0-1110-1000-350100-029-0000       \$0.00       \$108.00         0100-0000-0-1110-1000-350100-053-0000       \$0.00       \$125.00         0100-2600-0-1110-1000-350100-025-0000       \$0.00       \$144.00         0100-3216-0-1110-1000-350100-072-0000       \$0.00       \$165.00				
0100-0000-0-1110-1000-350100-053-0000       \$0.00       \$125.00         0100-2600-0-1110-1000-350100-025-0000       \$0.00       \$144.00         0100-3216-0-1110-1000-350100-072-0000       \$0.00       \$165.00				
0100-2600-0-1110-1000-350100-025-0000       \$0.00       \$144.00         0100-3216-0-1110-1000-350100-072-0000       \$0.00       \$165.00				
0100-3216-0-1110-1000-350100-072-0000 \$0.00 \$165.00				
0100-2000-0-1110-1000-330100-026-0000 \$180.00				
	0100-2000-0-1110-1000-330100-020-0000	Φ0.00	\$100.00	\$180.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Evnonger			
Expenses 0100-0332-0-1135-4000-350100-057-0030	\$0.00	\$189.00	\$189.00
0100-0332-0-1135-4000-350100-057-0031	\$0.00	\$189.00	\$189.00
0100-2600-0-1135-4000-350100-057-0020	\$0.00	\$192.00	\$192.00
0100-0332-0-0000-2700-350100-027-0000	\$0.00	\$197.00	\$197.00
0100-0332-0-0000-2700-350100-023-0000	\$0.00	\$200.00	\$200.00
0100-0000-0-0000-3120-350100-062-0000	\$0.00	\$201.00	\$201.00
0100-0332-0-0000-2700-350100-024-0000	\$0.00	\$205.00	\$205.00
0100-0332-0-0000-2700-350100-022-0000	\$0.00	\$208.00	\$208.00
0100-0332-0-0000-2700-350100-021-0000	\$0.00	\$213.00	\$213.00
0100-3327-0-5760-3120-350100-039-0000	\$0.00	\$220.00	\$220.00
0100-0332-0-0000-2700-350100-025-0000	\$0.00	\$221.00	\$221.00
0100-0332-0-0000-2700-350100-028-0000	\$0.00	\$221.00	\$221.00
0100-0332-0-0000-2700-350100-026-0000	\$0.00	\$225.00	\$225.00
0100-0332-0-0000-2700-350100-029-0000	\$0.00	\$225.00	\$225.00
0100-0332-0-1110-1000-350100-024-0000	\$0.00	\$292.00	\$292.00
0100-3213-0-5760-1110-350100-039-0000	\$0.00	\$296.00	\$296.00
0100-2600-0-0000-2700-350100-072-0000	\$0.00	\$320.00	\$320.00
0100-6053-0-1110-1000-350100-022-0000	\$0.00	\$321.00	\$321.00
0100-6053-0-1110-1000-350100-024-0000	\$0.00	\$321.00	\$321.00
0100-6053-0-1110-1000-350100-026-0000	\$0.00	\$321.00	\$321.00
0100-0332-0-1110-1000-350100-026-0000	\$0.00	\$321.00	\$321.00
0100-4203-0-1110-1000-350100-005-0000	\$0.00	\$331.00	\$331.00
0100-0332-0-1110-1000-350100-023-0000	\$0.00	\$339.00	\$339.00
0100-0332-0-1135-4000-350100-057-0000	\$0.00	\$363.00	\$363.00
0100-0332-0-3550-2700-350100-038-0000	\$0.00	\$363.00	\$363.00
0100-0332-0-0000-2150-350100-005-0000	\$0.00	\$379.00	\$379.00
0100-3010-0-0000-2150-350100-005-0000	\$0.00	\$379.00	\$379.00
0100-0332-0-0000-3110-350100-027-0000	\$0.00	\$394.00	\$394.00
0100-0332-0-0000-3110-350100-023-0000	\$0.00	\$401.00	\$401.00
0100-0332-0-0000-3110-350100-024-0000	\$0.00	\$410.00	\$410.00
0100-0332-0-0000-3110-350100-022-0000	\$0.00	\$417.00	\$417.00
0100-0332-0-0000-3110-350100-021-0000	\$0.00	\$426.00	\$426.00
0100-0332-0-0000-3110-350100-025-0000	\$0.00	\$443.00	\$443.00
0100-0332-0-0000-3110-350100-028-0000	\$0.00	\$443.00	\$443.00
0100-0332-0-0000-3110-350100-026-0000	\$0.00	\$450.00	\$450.00
0100-0332-0-0000-3110-350100-029-0000	\$0.00	\$450.00	\$450.00
0100-0332-0-0000-3110-350100-030-0000	\$0.00	\$457.00	\$457.00
0100-0332-0-0000-3110-350100-031-0000	\$0.00	\$457.00	\$457.00
0100-3213-0-0000-3140-350100-062-0000	\$0.00	\$529.00	\$529.00
0100-3213-0-1110-1000-350100-026-0000	\$0.00	\$535.00	\$535.00
0100-3182-0-3550-3110-350100-038-0000	\$0.00	\$539.00	\$539.00
0100-6266-0-0000-2140-350100-005-0000	\$0.00	\$583.00	\$583.00
0100-3213-0-1110-1000-350100-022-0000	\$0.00	\$625.00	\$625.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-3213-0-1110-1000-350100-025-0000	\$0.00	\$662.00	\$662.00
0100-0332-0-1110-1000-350100-022-0000	\$0.00	\$672.00	\$672.00
0100-3213-0-5760-1120-350100-039-0000	\$0.00	\$711.00	\$711.00
0100-0000-0-0000-2700-350100-022-0000	\$0.00	\$716.00	\$716.00
0100-0000-0-0000-2700-350100-024-0000	\$0.00	\$716.00	\$716.00
0100-0000-0-0000-2700-350100-023-0000	\$0.00	\$726.00	\$726.00
0100-0000-0-0000-2700-350100-026-0000	\$0.00	\$726.00	\$726.00
0100-0000-0-0000-2700-350100-027-0000	\$0.00	\$726.00	\$726.00
0100-0000-0-0000-2700-350100-028-0000	\$0.00	\$726.00	\$726.00
0100-0000-0-0000-2700-350100-021-0000	\$0.00	\$736.00	\$736.00
0100-0000-0-0000-2700-350100-025-0000	\$0.00	\$736.00	\$736.00
0100-0000-0-0000-2700-350100-029-0000	\$0.00	\$736.00	\$736.00
0100-0000-0-0000-2700-350100-030-0000	\$0.00	\$736.00	\$736.00
0100-0000-0-0000-2700-350100-031-0000	\$0.00	\$736.00	\$736.00
0100-0332-0-1110-1000-350100-028-0000	\$0.00	\$803.00	\$803.00
0100-0332-0-0000-2140-350100-055-0000	\$0.00	\$827.00	\$827.00
0100-0000-0-0000-7400-350100-003-0000	\$0.00	\$880.00	\$880.00
0100-0332-0-1110-1000-350100-025-0000	\$0.00	\$880.00	\$880.00
0100-4035-0-0000-2140-350100-005-0000	\$0.00	\$888.00	\$888.00
0100-0332-0-0000-2700-350100-030-0000	\$0.00	\$893.00	\$893.00
0100-0332-0-0000-2700-350100-031-0000	\$0.00	\$893.00	\$893.00
0100-0000-0-0000-2100-350100-053-0000	\$0.00	\$900.00	\$900.00
0100-3213-0-1110-1000-350100-029-0000	\$0.00	\$901.00	\$901.00
0100-0000-0-0000-2100-350100-062-0000	\$0.00	\$907.00	\$907.00
0100-3213-0-1110-1000-350100-028-0000	\$0.00	\$968.00	\$968.00
0100-3213-0-1110-1000-350100-030-0000	\$0.00	\$1,050.00	\$1,050.00
0100-3213-0-0000-3130-350100-063-0000	\$0.00	\$1,062.00	\$1,062.00
0100-0000-0-0000-7150-350100-002-0000	\$0.00	\$1,105.00	\$1,105.00
0100-3218-0-0000-3120-350100-062-0000	\$0.00	\$1,190.00	\$1,190.00
0100-2600-0-1110-1000-350100-072-0000	\$0.00	\$1,210.00	\$1,210.00
0100-0332-0-1134-1000-350100-020-0000	\$0.00	\$1,217.00	\$1,217.00
0100-6546-0-5760-3120-350100-039-0000	\$0.00	\$1,249.00	\$1,249.00
0100-3213-0-1110-1000-350100-027-0000	\$0.00	\$1,364.00	\$1,364.00
0100-0332-0-0000-3130-350100-063-0000	\$0.00	\$1,383.00	\$1,383.00
0100-3213-0-1110-1000-350100-031-0000	\$0.00	\$1,490.00	\$1,490.00
0100-3213-0-1110-1000-350100-024-0000	\$0.00	\$1,512.00	\$1,512.00
0100-0332-0-1160-1000-350100-020-0000	\$0.00	\$1,555.00	\$1,555.00
0100-0332-0-3550-1000-350100-038-0000	\$0.00	\$1,731.00	\$1,731.00
0100-6500-0-5760-3120-350100-039-0000	\$0.00	\$2,350.00	\$2,350.00
0100-0332-0-1156-1000-350100-020-0000	\$0.00	\$2,411.00	\$2,411.00
0100-0000-0-1110-1000-350100-020-0000	\$0.00	\$2,715.00	\$2,715.00
0100-0332-0-0000-3110-350100-020-0000	\$0.00	\$2,801.00	\$2,801.00
0100-0332-0-0000-3140-350100-062-0000	\$0.00	\$2,977.00	\$2,977.00

ResolutionNo. 32-23

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FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expanses			
Expenses 0100-6500-0-5760-1110-350100-039-0000	\$0.00	\$3,442.00	\$3,442.00
0100-3213-0-0000-3110-350100-020-0000	\$0.00	\$4,249.00	\$4,249.00
0100-3010-0-0000-2140-350100-005-0000	\$0.00	\$4,737.00	\$4,737.00
0100-6500-0-5760-1120-350100-039-0000	\$0.00	\$6,474.00	\$6,474.00
0100-0000-0-1110-1000-350100-025-0000	\$0.00	\$7,018.00	\$7,018.00
0100-0000-0-1110-1000-350100-023-0000	\$0.00	\$7,188.00	\$7,188.00
0100-1400-0-1110-1000-350100-028-0000	\$0.00	\$7,369.00	\$7,369.00
0100-0000-0-1110-1000-350100-026-0000	\$0.00	\$7,915.00	\$7,915.00
0100-1400-0-1110-1000-350100-029-0000	\$0.00	\$8,218.00	\$8,218.00
0100-0000-0-1110-1000-350100-021-0000	\$0.00	\$8,247.00	\$8,247.00
0100-1400-0-1110-1000-350100-027-0000	\$0.00	\$9,324.00	\$9,324.00
0100-1400-0-1110-1000-350100-030-0000	\$0.00	\$10,959.00	\$10,959.00
0100-0000-0-1110-1000-350100-024-0000	\$0.00	\$11,043.00	\$11,043.00
0100-0000-0-1110-1000-350100-022-0000	\$0.00	\$11,126.00	\$11,126.00
0100-1400-0-1110-1000-350100-031-0000	\$0.00	\$11,427.00	\$11,427.00
0100-1400-0-1110-1000-350100-051-0000	\$0.00	\$1.00	\$11,427.00
0100-1100-0-0000-2700-350200-021-0000	\$0.00	\$1.00	\$1.00
0100-3150-0-1110-1000-350200-022-0000	\$0.00	\$1.00	\$1.00
0100-3150-0-0110-1000-350200-022-0000	\$0.00	\$1.00	\$1.00
0100-3150-0-0000-2495-350200-023-0000	\$0.00	\$1.00	\$1.00
0100-3150-0-0000-2495-350200-025-0000	\$0.00	\$1.00	\$1.00
0100-3150-0-0000-2495-350200-025-0000	\$0.00	\$1.00	
0100-3130-0-0000-2493-330200-028-0000	\$0.00	\$2.00	\$1.00
0100-1100-0-0000-2493-330200-022-0000	\$0.00	\$2.00	\$2.00
0100-0033-0-0000-2420-350200-025-0000	\$0.00	\$3.00	\$2.00
	\$0.00		\$3.00
0100-0033-0-0000-2420-350200-031-0000 0100-0033-0-0000-2700-350200-023-0000	\$0.00	\$3.00	\$3.00
0100-0033-0-0000-2700-330200-023-0000	\$0.00	\$3.00	\$3.00
		\$3.00	\$3.00
0100-0000-0-0000-2495-350200-060-0000 0100-0033-0-1110-1000-350200-028-0000	\$0.00	\$4.00	\$4.00
0100-0033-0-1110-1000-350200-028-0000	\$0.00	\$4.00	\$4.00
0100-5182-0-5550-2700-550200-058-0000	\$0.00 \$0.00	\$4.00	\$4.00
	\$0.00	\$5.00	\$5.00
0100-0033-0-1110-1000-350200-027-0000 0100-0033-0-0000-2700-350200-028-0000		\$5.00	\$5.00
	\$0.00	\$6.00	\$6.00
0100-0033-0-1110-4000-350200-022-0000	\$0.00	\$6.00	\$6.00
0100-0033-0-0000-7400-350200-003-0000	\$0.00	\$7.00	\$7.00
0100-0033-0-1110-4000-350200-027-0000	\$0.00	\$7.00	\$7.00
0100-0033-0-0000-2700-350200-029-0000	\$0.00	\$8.00	\$8.00
0100-0033-0-1110-1000-350200-024-0000	\$0.00	\$8.00	\$8.00
0100-0033-0-1110-1000-350200-029-0000	\$0.00	\$9.00	\$9.00
0100-1100-0-1176-1000-350200-021-0000	\$0.00	\$9.00	\$9.00
0100-0033-0-1110-1000-350200-025-0000	\$0.00	\$10.00	\$10.00
0100-0033-0-1110-4000-350200-028-0000	\$0.00	\$10.00	\$10.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expanses			
Expenses 0100-0033-0-3550-1000-350200-038-0000	\$0.00	\$10.00	\$10.00
0100-0332-0-0000-2700-350200-062-0000	\$0.00	\$10.00	\$10.00
0100-0033-0-0000-2100-350200-062-0000	\$0.00	\$11.00	\$11.00
0100-0033-0-0000-2420-350200-021-0000	\$0.00	\$11.00	\$11.00
0100-0033-0-0000-2420-350200-023-0000	\$0.00	\$11.00	\$11.00
0100-0033-0-0000-2420-350200-029-0000	\$0.00	\$11.00	\$11.00
0100-0033-0-0000-2420-350200-030-0000	\$0.00	\$11.00	\$11.00
0100-0033-0-0000-2700-350200-025-0000	\$0.00	\$11.00	\$11.00
0100-9010-0-7110-3140-350200-055-0072	\$0.00	\$11.00	\$11.00
0100-0000-0-1110-1000-350200-003-0000	\$0.00	\$12.00	\$12.00
0100-0033-0-0000-2700-350200-022-0000	\$0.00	\$12.00	\$12.00
0100-0033-0-0000-2700-350200-026-0000	\$0.00	\$12.00	\$12.00
0100-0033-0-0000-2700-350200-030-0000	\$0.00	\$12.00	\$12.00
0100-0033-0-1110-1000-350200-031-0000	\$0.00	\$13.00	\$13.00
0100-0332-0-0000-3140-350200-020-0000	\$0.00	\$13.00	\$13.00
0100-6500-0-5760-1110-350200-039-0072	\$0.00	\$13.00	\$13.00
0100-0033-0-0000-2420-350200-028-0000	\$0.00	\$14.00	\$14.00
0100-0033-0-0000-2700-350200-024-0000	\$0.00	\$14.00	\$14.00
0100-0033-0-0000-3140-350200-024-0000	\$0.00	\$14.00	\$14.00
0100-0033-0-1110-1000-350200-030-0000	\$0.00	\$14.00	\$14.00
0100-0033-0-1110-4000-350200-021-0000	\$0.00	\$14.00	\$14.00
0100-0033-0-1110-4000-350200-025-0000	\$0.00	\$14.00	\$14.00
0100-0033-0-1110-4000-350200-029-0000	\$0.00	\$14.00	\$14.00
0100-0033-0-0000-2700-350200-027-0000	\$0.00	\$15.00	\$15.00
0100-0033-0-1110-1000-350200-021-0000	\$0.00	\$15.00	\$15.00
0100-0033-0-1110-4000-350200-026-0000	\$0.00	\$16.00	\$16.00
0100-0033-0-0000-3140-350200-027-0000	\$0.00	\$17.00	\$17.00
0100-0033-0-0000-3140-350200-026-0000	\$0.00	\$18.00	\$18.00
0100-3216-0-0000-2700-350200-072-0000	\$0.00	\$18.00	\$18.00
0100-0033-0-1110-4000-350200-023-0000	\$0.00	\$19.00	\$19.00
0100-0033-0-1110-4000-350200-024-0000	\$0.00	\$19.00	\$19.00
0100-4203-0-1110-1000-350200-005-0000	\$0.00	\$19.00	\$19.00
0100-0033-0-0000-2700-350200-021-0000	\$0.00	\$20.00	\$20.00
0100-0033-0-1110-1000-350200-022-0000	\$0.00	\$20.00	\$20.00
0100-3216-0-0000-3140-350200-072-0000	\$0.00	\$20.00	\$20.00
0100-0000-0-1110-1000-350200-060-0000	\$0.00	\$22.00	\$22.00
0100-0033-0-0000-3130-350200-053-0000	\$0.00	\$22.00	\$22.00
0100-0033-0-5760-1110-350200-039-0000	\$0.00	\$23.00	\$23.00
0100-0332-0-0000-8200-350200-020-0057	\$0.00	\$25.00	\$25.00
0100-0033-0-1110-1000-350200-020-0000	\$0.00	\$30.00	\$30.00
0100-4203-0-0000-2495-350200-005-0000	\$0.00	\$30.00	\$30.00
0100-3182-0-3550-1000-350200-038-0000	\$0.00	\$37.00	\$37.00
0100-0033-0-0000-3130-350200-063-0000	\$0.00	\$38.00	\$38.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expanses			
Expenses 0100-0332-0-1156-1000-350200-075-0000	\$0.00	\$40.00	\$40.00
0100-0000-0-0000-2495-350200-055-0000	\$0.00	\$41.00	\$41.00
0100-0000-0-0000-2420-350200-053-0000	\$0.00	\$51.00	\$51.00
0100-0033-0-0000-3600-350200-014-0000	\$0.00	\$55.00	\$55.00
0100-0033-0-5760-1120-350200-039-0000	\$0.00	\$56.00	\$56.00
0100-0332-0-0000-2495-350200-055-0000	\$0.00	\$66.00	\$66.00
0100-0033-0-5760-1130-350200-039-0000	\$0.00	\$72.00	\$72.00
0100-0000-0-0000-7110-350200-002-0000	\$0.00	\$86.00	\$86.00
0100-3219-0-5760-1110-350200-039-0000	\$0.00	\$86.00	\$86.00
0100-2600-0-0000-2420-350200-072-0000	\$0.00	\$120.00	\$120.00
0100-3213-0-5760-1130-350200-039-0000	\$0.00	\$129.00	\$129.00
0100-2600-0-0000-2700-350200-072-0000	\$0.00	\$130.00	\$130.00
0100-2600-0-0000-3140-350200-072-0000	\$0.00	\$150.00	\$150.00
0100-2600-0-1110-4000-350200-062-0000	\$0.00	\$163.00	\$163.00
0100-0000-0-0000-3600-350200-014-0072	\$0.00	\$175.00	\$175.00
0100-2600-0-0000-3130-350200-072-0000	\$0.00	\$180.00	\$180.00
0100-3214-0-1110-1000-350200-031-0000	\$0.00	\$192.00	\$192.00
0100-0000-0-0000-8200-350200-010-0000	\$0.00	\$193.00	\$193.00
0100-0332-0-0000-3140-350200-029-0000	\$0.00	\$193.00	\$193.00
0100-0332-0-0000-2420-350200-021-0000	\$0.00	\$195.00	\$195.00
0100-0332-0-0000-3140-350200-022-0000	\$0.00	\$195.00	\$195.00
0100-0332-0-0000-2420-350200-022-0000	\$0.00	\$199.00	\$199.00
0100-0332-0-0000-2420-350200-027-0000	\$0.00	\$202.00	\$202.00
0100-0332-0-0000-3140-350200-025-0000	\$0.00	\$212.00	\$212.00
0100-3218-0-0000-3140-350200-020-0000	\$0.00	\$212.00	\$212.00
0100-3214-0-1110-1000-350200-030-0000	\$0.00	\$214.00	\$214.00
0100-3214-0-1110-1000-350200-021-0000	\$0.00	\$218.00	\$218.00
0100-0033-0-0000-3700-350200-008-0000	\$0.00	\$228.00	\$228.00
0100-0332-0-0000-2420-350200-026-0000	\$0.00	\$234.00	\$234.00
0100-0332-0-0000-2420-350200-023-0000	\$0.00	\$236.00	\$236.00
0100-0332-0-0000-2420-350200-030-0000	\$0.00	\$236.00	\$236.00
0100-0332-0-0000-2420-350200-031-0000	\$0.00	\$236.00	\$236.00
0100-0332-0-0000-2420-350200-024-0000	\$0.00	\$239.00	\$239.00
0100-0332-0-0000-2420-350200-025-0000	\$0.00	\$239.00	\$239.00
0100-0332-0-0000-3140-350200-021-0000	\$0.00	\$245.00	\$245.00
0100-0332-0-0000-3140-350200-028-0000	\$0.00	\$245.00	\$245.00
0100-0332-0-0000-3140-350200-031-0000	\$0.00	\$245.00	\$245.00
0100-3213-0-0000-3600-350200-014-0000	\$0.00	\$247.00	\$247.00
0100-0332-0-0000-3140-350200-027-0000	\$0.00	\$248.00	\$248.00
0100-0332-0-0000-2420-350200-028-0000	\$0.00	\$254.00	\$254.00
0100-0332-0-0000-2420-350200-029-0000	\$0.00	\$255.00	\$255.00
0100-0332-0-0000-3140-350200-024-0000	\$0.00	\$260.00	\$260.00
0100-0332-0-0000-3140-350200-026-0000	\$0.00	\$260.00	\$260.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Evnances			
Expenses 0100-0332-0-0000-3140-350200-030-0000	\$0.00	\$260.00	\$260.00
0100-0332-0-0000-3140-350200-023-0000	\$0.00	\$263.00	\$263.00
0100-0332-0-0000-3130-350200-025-0000	\$0.00	\$291.00	\$291.00
0100-0332-0-0000-3130-350200-053-0000	\$0.00	\$326.00	\$326.00
0100-0332-0-0000-3130-350200-063-0000	\$0.00	\$328.00	\$328.00
0100-0332-0-3550-1000-350200-038-0000	\$0.00	\$337.00	\$337.00
0100-0332-0-0000-2420-350200-056-0000	\$0.00	\$342.00	\$342.00
0100-0332-0-0000-3130-350200-027-0000	\$0.00	\$342.00	\$342.00
0100-0000-0-0000-7550-350200-015-0000	\$0.00	\$346.00	\$346.00
0100-3214-0-1110-1000-350200-023-0000	\$0.00	\$347.00	\$347.00
0100-3214-0-1110-1000-350200-025-0000	\$0.00	\$349.00	\$349.00
0100-3214-0-1110-1000-350200-029-0000	\$0.00	\$350.00	\$350.00
0100-0332-0-0000-3130-350200-026-0000	\$0.00	\$354.00	\$354.00
0100-0332-0-0000-3130-350200-028-0000	\$0.00	\$356.00	\$356.00
0100-0332-0-1110-1000-350200-023-0000	\$0.00	\$356.00	\$356.00
0100-0332-0-0000-3130-350200-029-0000	\$0.00	\$357.00	\$357.00
0100-0332-0-0000-3130-350200-024-0000	\$0.00	\$359.00	\$359.00
0100-0332-0-1110-1000-350200-021-0000	\$0.00	\$362.00	\$362.00
0100-3214-0-1110-1000-350200-026-0000	\$0.00	\$364.00	\$364.00
0100-0332-0-1110-1000-350200-029-0000	\$0.00	\$366.00	\$366.00
0100-0332-0-0000-3130-350200-023-0000	\$0.00	\$368.00	\$368.00
0100-0332-0-0000-3130-350200-022-0000	\$0.00	\$369.00	\$369.00
0100-3214-0-1110-1000-350200-028-0000	\$0.00	\$371.00	\$371.00
0100-3010-0-0000-2150-350200-005-0000	\$0.00	\$375.00	\$375.00
0100-3213-0-0000-2700-350200-020-0000	\$0.00	\$375.00	\$375.00
0100-0332-0-3550-3130-350200-038-0000	\$0.00	\$376.00	\$376.00
0100-0332-0-1110-1000-350200-028-0000	\$0.00	\$377.00	\$377.00
0100-0332-0-0000-2150-350200-053-0000	\$0.00	\$380.00	\$380.00
0100-0332-0-0000-2140-350200-051-0000	\$0.00	\$381.00	\$381.00
0100-6500-0-5760-1110-350200-039-0000	\$0.00	\$392.00	\$392.00
0100-0332-0-1110-1000-350200-025-0000	\$0.00	\$409.00	\$409.00
0100-0332-0-1110-1000-350200-026-0000	\$0.00	\$423.00	\$423.00
0100-0000-0-0000-7150-350200-002-0000	\$0.00	\$434.00	\$434.00
0100-0332-0-1110-1000-350200-027-0000	\$0.00	\$439.00	\$439.00
0100-0332-0-1110-1000-350200-031-0000	\$0.00	\$466.00	\$466.00
0100-3214-0-1110-1000-350200-022-0000	\$0.00	\$502.00	\$502.00
0100-3214-0-1110-1000-350200-027-0000	\$0.00	\$507.00	\$507.00
0100-0332-0-1110-1000-350200-030-0000	\$0.00	\$513.00	\$513.00
0100-3214-0-1110-1000-350200-024-0000	\$0.00	\$532.00	\$532.00
0100-0332-0-1110-1000-350200-024-0000	\$0.00	\$547.00	\$547.00
0100-0332-0-1110-1000-350200-022-0000	\$0.00	\$568.00	\$568.00
0100-0000-0-0000-8200-350200-021-0000	\$0.00	\$598.00	\$598.00
0100-0000-0-0000-8200-350200-025-0000	\$0.00	\$615.00	\$615.00

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FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-8200-350200-026-0000	\$0.00	\$615.00	\$615.00
0100-0000-0-0000-8200-350200-023-0000	\$0.00	\$618.00	\$618.00
0100-8150-0-0000-8100-350200-012-0000	\$0.00	\$619.00	\$619.00
0100-0000-0-0000-8200-350200-029-0000	\$0.00	\$626.00	\$626.00
0100-0000-0-0000-8200-350200-028-0000	\$0.00	\$629.00	\$629.00
0100-0000-0-0000-8200-350200-027-0000	\$0.00	\$635.00	\$635.00
0100-0000-0-0000-2700-350200-028-0000	\$0.00	\$660.00	\$660.00
0100-0000-0-0000-2700-350200-023-0000	\$0.00	\$663.00	\$663.00
0100-0000-0-0000-2700-350200-026-0000	\$0.00	\$672.00	\$672.00
0100-0000-0-0000-2700-350200-029-0000	\$0.00	\$691.00	\$691.00
0100-0000-0-0000-2700-350200-025-0000	\$0.00	\$693.00	\$693.00
0100-0000-0-0000-2700-350200-027-0000	\$0.00	\$693.00	\$693.00
0100-0000-0-0000-2700-350200-021-0000	\$0.00	\$713.00	\$713.00
0100-2600-0-1110-4000-350200-072-0000	\$0.00	\$730.00	\$730.00
0100-0000-0-0000-8200-350200-024-0000	\$0.00	\$738.00	\$738.00
0100-3310-0-5760-1110-350200-039-0000	\$0.00	\$742.00	\$742.00
0100-0000-0-0000-2100-350200-062-0000	\$0.00	\$756.00	\$756.00
0100-0000-0-0000-8200-350200-022-0000	\$0.00	\$756.00	\$756.00
0100-6010-0-1110-4000-350200-022-0000	\$0.00	\$780.00	\$780.00
0100-0000-0-0000-2700-350200-031-0000	\$0.00	\$782.00	\$782.00
0100-8150-0-0000-8100-350200-010-0000	\$0.00	\$788.00	\$788.00
0100-6010-0-1110-4000-350200-028-0000	\$0.00	\$789.00	\$789.00
0100-6010-0-1110-4000-350200-024-0000	\$0.00	\$796.00	\$796.00
0100-0000-0-0000-2700-350200-022-0000	\$0.00	\$799.00	\$799.00
0100-6010-0-1110-4000-350200-021-0000	\$0.00	\$800.00	\$800.00
0100-0000-0-0000-2700-350200-024-0000	\$0.00	\$806.00	\$806.00
0100-0000-0-0000-2700-350200-030-0000	\$0.00	\$810.00	\$810.00
0100-6010-0-1110-4000-350200-027-0000	\$0.00	\$810.00	\$810.00
0100-6010-0-1110-4000-350200-023-0000	\$0.00	\$818.00	\$818.00
0100-6010-0-1110-4000-350200-029-0000	\$0.00	\$824.00	\$824.00
0100-6010-0-1110-4000-350200-025-0000	\$0.00	\$825.00	\$825.00
0100-6010-0-1110-4000-350200-026-0000	\$0.00	\$827.00	\$827.00
0100-0000-0-0000-8200-350200-016-0000	\$0.00	\$920.00	\$920.00
0100-0000-0-0000-8200-350200-031-0000	\$0.00	\$937.00	\$937.00
0100-0000-0-0000-8200-350200-030-0000	\$0.00	\$947.00	\$947.00
0100-0000-0-0000-8200-350200-017-0000	\$0.00	\$1,187.00	\$1,187.00
0100-0000-0-0000-7700-350200-061-0000	\$0.00	\$1,257.00	\$1,257.00
0100-2600-0-1110-4000-350200-020-0000	\$0.00	\$1,544.00	\$1,544.00
0100-6500-0-5760-1130-350200-039-0000	\$0.00	\$1,615.00	\$1,615.00
0100-6500-0-5760-1120-350200-039-0000	\$0.00	\$1,738.00	\$1,738.00
0100-0000-0-0000-8200-350200-012-0000	\$0.00	\$1,983.00	\$1,983.00
0100-0332-0-0000-2420-350200-061-0000	\$0.00	\$2,824.00	\$2,824.00
0100-0000-0-0000-7400-350200-003-0000	\$0.00	\$3,135.00	\$3,135.00
0.00 0000 0 0000 / 100-350200-003-0000	φ0.00	ψυ,1υυ.00	φ5,155.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-3600-350200-014-0000	\$0.00	\$3,201.00	\$3,201.00
0100-8150-0-0000-8100-350200-011-0000	\$0.00	\$3,615.00	\$3,615.00
0100-0000-0-0000-7300-350200-004-0000	\$0.00	\$3,822.00	\$3,822.00
0100-1100-0-1110-1000-360100-023-0000	\$0.00	\$4.00	\$4.00
0100-1100-0-1176-1000-360100-027-0000	\$0.00	\$5.00	\$5.00
0100-4035-0-0000-3140-360100-005-0000	\$0.00	\$5.00	\$5.00
0100-1100-0-1110-1000-360100-025-0000	\$0.00	\$6.00	\$6.00
0100-0332-0-1110-1000-360100-029-0000	\$0.00	\$7.00	\$7.00
0100-3150-0-1110-1000-360100-026-2495	\$0.00	\$7.00	\$7.00
0100-3150-0-1110-1000-360100-027-0000	\$0.00	\$8.00	\$8.00
0100-3150-0-1110-1000-360100-028-2495	\$0.00	\$8.00	\$8.00
0100-1100-0-1110-1000-360100-022-0000	\$0.00	\$10.00	\$10.00
0100-1100-0-1110-1000-360100-024-0000	\$0.00	\$10.00	\$10.00
0100-3150-0-1110-1000-360100-022-2495	\$0.00	\$11.00	\$11.00
0100-1100-0-1110-1000-360100-029-0000	\$0.00	\$13.00	\$13.00
0100-0000-0-1110-1000-360100-003-0000	\$0.00	\$15.00	\$15.00
0100-1100-0-1110-1000-360100-027-0000	\$0.00	\$16.00	\$16.00
0100-3150-0-1110-1000-360100-029-2495	\$0.00	\$16.00	\$16.00
0100-0332-0-0000-3140-360100-030-0000	\$0.00	\$19.00	\$19.00
0100-1100-0-1110-1000-360100-028-0000	\$0.00	\$25.00	\$25.00
0100-3150-0-1110-1000-360100-023-2495	\$0.00	\$27.00	\$27.00
0100-3150-0-1110-1000-360100-025-0000	\$0.00	\$27.00	\$27.00
0100-4203-0-0000-2495-360100-005-0000	\$0.00	\$27.00	\$27.00
0100-0332-0-1110-1000-360100-021-0000	\$0.00	\$28.00	\$28.00
0100-0332-0-1110-1000-360100-027-0000	\$0.00	\$29.00	\$29.00
0100-0332-0-1135-1000-360100-057-0030	\$0.00	\$33.00	\$33.00
0100-0332-0-1135-1000-360100-057-0031	\$0.00	\$33.00	\$33.00
0100-3150-0-1110-1000-360100-025-2495	\$0.00	\$33.00	\$33.00
0100-3150-0-1110-1000-360100-026-0000	\$0.00	\$33.00	\$33.00
0100-3150-0-1110-1000-360100-027-2495	\$0.00	\$50.00	\$50.00
0100-3150-0-1110-1000-360100-022-0000	\$0.00	\$52.00	\$52.00
0100-1100-0-1110-1000-360100-030-0000	\$0.00	\$54.00	\$54.00
0100-2600-0-1110-1000-360100-021-0000	\$0.00	\$59.00	\$59.00
0100-2600-0-1110-1000-360100-024-0000	\$0.00	\$59.00	\$59.00
0100-9010-0-7110-3140-360100-055-0072	\$0.00	\$60.00	\$60.00
0100-6500-0-5760-1110-360100-039-0072	\$0.00	\$61.00	\$61.00
0100-3150-0-1110-1000-360100-024-2495	\$0.00	\$67.00	\$67.00
0100-3150-0-1110-1000-360100-028-0000	\$0.00	\$70.00	\$70.00
0100-3182-0-3550-1000-360100-038-0000	\$0.00	\$82.00	\$82.00
0100-1100-0-1176-1000-360100-021-0000	\$0.00	\$84.00	\$84.00
0100-3216-0-0000-3110-360100-072-0000	\$0.00	\$115.00	\$115.00
0100-2600-0-1110-1000-360100-026-0000	\$0.00	\$118.00	\$118.00
0100-2600-0-1110-1000-360100-027-0000	\$0.00	\$118.00	\$118.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Europeas			
Expenses 0100-3213-0-1110-1000-360100-021-0000	\$0.00	\$118.00	\$118.00
0100-3213-0-1110-1000-360100-023-0000	\$0.00	\$118.00	\$118.00
0100-3216-0-0000-2700-360100-072-0000	\$0.00	\$139.00	\$139.00
0100-0332-0-1135-4000-360100-021-0000	\$0.00	\$167.00	\$167.00
0100-2600-0-1110-1000-360100-022-0000	\$0.00	\$177.00	\$177.00
0100-0332-0-1110-1000-360100-055-2495	\$0.00	\$200.00	\$200.00
0100-4035-0-1110-1000-360100-005-0000	\$0.00	\$200.00	\$200.00
0100-4203-0-1110-1000-360100-005-2495	\$0.00	\$200.00	\$200.00
0100-1100-0-1176-1000-360100-031-0000	\$0.00	\$212.00	\$212.00
0100-2600-0-0000-3140-360100-072-0000	\$0.00	\$230.00	\$230.00
0100-1100-0-1176-1000-360100-030-0000	\$0.00	\$246.00	\$246.00
0100-0000-0-1150-1000-360100-071-0000	\$0.00	\$328.00	\$328.00
0100-2600-0-1110-1000-360100-029-0000	\$0.00	\$354.00	\$354.00
0100-0000-0-1110-1000-360100-053-0000	\$0.00	\$410.00	\$410.00
0100-2600-0-1110-1000-360100-025-0000	\$0.00	\$472.00	\$472.00
0100-3216-0-1110-1000-360100-072-0000	\$0.00	\$541.00	\$541.00
0100-2600-0-1110-1000-360100-028-0000	\$0.00	\$590.00	\$590.00
0100-0332-0-1135-4000-360100-057-0030	\$0.00	\$620.00	\$620.00
0100-0332-0-1135-4000-360100-057-0031	\$0.00	\$620.00	\$620.00
0100-2600-0-1135-4000-360100-057-0020	\$0.00	\$630.00	\$630.00
0100-0332-0-0000-2700-360100-027-0000	\$0.00	\$645.00	\$645.00
0100-0332-0-0000-2700-360100-023-0000	\$0.00	\$656.00	\$656.00
0100-0000-0-0000-3120-360100-062-0000	\$0.00	\$659.00	\$659.00
0100-0332-0-0000-2700-360100-024-0000	\$0.00	\$671.00	\$671.00
0100-0332-0-0000-2700-360100-022-0000	\$0.00	\$682.00	\$682.00
0100-0332-0-0000-2700-360100-021-0000	\$0.00	\$698.00	\$698.00
0100-3327-0-5760-3120-360100-039-0000	\$0.00	\$720.00	\$720.00
0100-0332-0-0000-2700-360100-025-0000	\$0.00	\$726.00	\$726.00
0100-0332-0-0000-2700-360100-028-0000	\$0.00	\$726.00	\$726.00
0100-0332-0-0000-2700-360100-026-0000	\$0.00	\$737.00	\$737.00
0100-0332-0-0000-2700-360100-029-0000	\$0.00	\$737.00	\$737.00
0100-0332-0-1110-1000-360100-024-0000	\$0.00	\$957.00	\$957.00
0100-3213-0-5760-1110-360100-039-0000	\$0.00	\$972.00	\$972.00
0100-2600-0-0000-2700-360100-072-0000	\$0.00	\$1,050.00	\$1,050.00
0100-0332-0-1110-1000-360100-026-0000	\$0.00	\$1,055.00	\$1,055.00
0100-6053-0-1110-1000-360100-022-0000	\$0.00	\$1,055.00	\$1,055.00
0100-6053-0-1110-1000-360100-024-0000	\$0.00	\$1,055.00	\$1,055.00
0100-6053-0-1110-1000-360100-026-0000	\$0.00	\$1,055.00	\$1,055.00
0100-4203-0-1110-1000-360100-005-0000	\$0.00	\$1,085.00	\$1,085.00
0100-0332-0-1110-1000-360100-023-0000	\$0.00	\$1,113.00	\$1,113.00
0100-0332-0-1135-4000-360100-057-0000	\$0.00	\$1,190.00	\$1,190.00
0100-0332-0-3550-2700-360100-038-0000	\$0.00	\$1,190.00	\$1,190.00
0100-0332-0-0000-2150-360100-005-0000	\$0.00	\$1,244.00	\$1,244.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-3010-0-0000-2150-360100-005-0000	\$0.00	\$1,244.00	\$1,244.00
0100-0332-0-0000-3110-360100-027-0000	\$0.00	\$1,293.00	\$1,293.00
0100-0332-0-0000-3110-360100-023-0000	\$0.00	\$1,315.00	\$1,315.00
0100-0332-0-0000-3110-360100-024-0000	\$0.00	\$1,344.00	\$1,344.00
0100-0332-0-0000-3110-360100-022-0000	\$0.00	\$1,366.00	\$1,366.00
0100-0332-0-0000-3110-360100-021-0000	\$0.00	\$1,398.00	\$1,398.00
0100-0332-0-0000-3110-360100-025-0000	\$0.00	\$1,454.00	\$1,454.00
0100-0332-0-0000-3110-360100-028-0000	\$0.00	\$1,454.00	\$1,454.00
0100-0332-0-0000-3110-360100-026-0000	\$0.00	\$1,476.00	\$1,476.00
0100-0332-0-0000-3110-360100-029-0000	\$0.00	\$1,476.00	\$1,476.00
0100-0332-0-0000-3110-360100-030-0000	\$0.00	\$1,498.00	\$1,498.00
0100-0332-0-0000-3110-360100-031-0000	\$0.00	\$1,498.00	\$1,498.00
0100-3213-0-0000-3140-360100-062-0000	\$0.00	\$1,735.00	\$1,735.00
0100-3213-0-1110-1000-360100-026-0000	\$0.00	\$1,756.00	\$1,756.00
0100-3182-0-3550-3110-360100-038-0000	\$0.00	\$1,767.00	\$1,767.00
0100-6266-0-0000-2140-360100-005-0000	\$0.00	\$1,911.00	\$1,911.00
0100-3213-0-1110-1000-360100-022-0000	\$0.00	\$2,051.00	\$2,051.00
0100-3213-0-1110-1000-360100-025-0000	\$0.00	\$2,171.00	\$2,171.00
0100-0332-0-1110-1000-360100-022-0000	\$0.00	\$2,204.00	\$2,204.00
0100-3213-0-5760-1120-360100-039-0000	\$0.00	\$2,331.00	\$2,331.00
0100-0000-0-0000-2700-360100-022-0000	\$0.00	\$2,348.00	\$2,348.00
0100-0000-0-0000-2700-360100-024-0000	\$0.00	\$2,348.00	\$2,348.00
0100-0000-0-0000-2700-360100-023-0000	\$0.00	\$2,381.00	\$2,381.00
0100-0000-0-0000-2700-360100-026-0000	\$0.00	\$2,381.00	\$2,381.00
0100-0000-0-0000-2700-360100-027-0000	\$0.00	\$2,381.00	\$2,381.00
0100-0000-0-0000-2700-360100-028-0000	\$0.00	\$2,381.00	\$2,381.00
0100-0000-0-0000-2700-360100-021-0000	\$0.00	\$2,413.00	\$2,413.00
0100-0000-0-0000-2700-360100-025-0000	\$0.00	\$2,413.00	\$2,413.00
0100-0000-0-0000-2700-360100-029-0000	\$0.00	\$2,413.00	\$2,413.00
0100-0000-0-0000-2700-360100-030-0000	\$0.00	\$2,413.00	\$2,413.00
0100-0000-0-0000-2700-360100-031-0000	\$0.00	\$2,413.00	\$2,413.00
0100-0332-0-1110-1000-360100-028-0000	\$0.00	\$2,633.00	\$2,633.00
0100-0332-0-0000-2140-360100-055-0000	\$0.00	\$2,713.00	\$2,713.00
0100-0000-0-0000-7400-360100-003-0000	\$0.00	\$2,887.00	\$2,887.00
0100-0332-0-1110-1000-360100-025-0000	\$0.00	\$2,887.00	\$2,887.00
0100-4035-0-0000-2140-360100-005-0000	\$0.00	\$2,911.00	\$2,911.00
0100-0332-0-0000-2700-360100-030-0000	\$0.00	\$2,928.00	\$2,928.00
0100-0332-0-0000-2700-360100-031-0000	\$0.00	\$2,928.00	\$2,928.00
0100-0000-0-0000-2100-360100-053-0000	\$0.00	\$2,952.00	\$2,952.00
0100-3213-0-1110-1000-360100-029-0000	\$0.00	\$2,954.00	\$2,954.00
0100-0000-0-0000-2100-360100-062-0000	\$0.00	\$2,973.00	\$2,973.00
0100-3213-0-1110-1000-360100-028-0000	\$0.00	\$3,177.00	\$3,177.00
0100-3213-0-1110-1000-360100-030-0000	\$0.00	\$3,443.00	\$3,443.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-3213-0-0000-3130-360100-063-0000	\$0.00	\$3,483.00	\$3,483.00
0100-0000-0-0000-7150-360100-002-0000	\$0.00	\$3,624.00	\$3,624.00
0100-3218-0-0000-3120-360100-062-0000	\$0.00	\$3,904.00	\$3,904.00
0100-2600-0-1110-1000-360100-072-0000	\$0.00	\$3,969.00	\$3,969.00
0100-0332-0-1134-1000-360100-020-0000	\$0.00	\$3,992.00	\$3,992.00
0100-6546-0-5760-3120-360100-039-0000	\$0.00	\$4,097.00	\$4,097.00
0100-3213-0-1110-1000-360100-027-0000	\$0.00	\$4,473.00	\$4,473.00
0100-0332-0-0000-3130-360100-063-0000	\$0.00	\$4,535.00	\$4,535.00
0100-3213-0-1110-1000-360100-031-0000	\$0.00	\$4,887.00	\$4,887.00
0100-3213-0-1110-1000-360100-024-0000	\$0.00	\$4,958.00	\$4,958.00
0100-0332-0-1160-1000-360100-020-0000	\$0.00	\$5,101.00	\$5,101.00
0100-0332-0-3550-1000-360100-038-0000	\$0.00	\$5,676.00	\$5,676.00
0100-6500-0-5760-3120-360100-039-0000	\$0.00	\$7,707.00	\$7,707.00
0100-0332-0-1156-1000-360100-020-0000	\$0.00	\$7,907.00	\$7,907.00
0100-0000-0-1110-1000-360100-020-0000	\$0.00	\$8,905.00	\$8,905.00
0100-0332-0-0000-3110-360100-020-0000	\$0.00	\$9,188.00	\$9,188.00
0100-0332-0-0000-3140-360100-062-0000	\$0.00	\$9,766.00	\$9,766.00
0100-6500-0-5760-1110-360100-039-0000	\$0.00	\$11,289.00	\$11,289.00
0100-3213-0-0000-3110-360100-020-0000	\$0.00	\$13,936.00	\$13,936.00
0100-3010-0-0000-2140-360100-005-0000	\$0.00	\$15,536.00	\$15,536.00
0100-6500-0-5760-1120-360100-039-0000	\$0.00	\$21,236.00	\$21,236.00
0100-0000-0-1110-1000-360100-025-0000	\$0.00	\$23,020.00	\$23,020.00
0100-0000-0-1110-1000-360100-023-0000	\$0.00	\$23,578.00	\$23,578.00
0100-1400-0-1110-1000-360100-028-0000	\$0.00	\$24,169.00	\$24,169.00
0100-0000-0-1110-1000-360100-026-0000	\$0.00	\$25,961.00	\$25,961.00
0100-1400-0-1110-1000-360100-029-0000	\$0.00	\$26,955.00	\$26,955.00
0100-0000-0-1110-1000-360100-021-0000	\$0.00	\$27,052.00	\$27,052.00
0100-1400-0-1110-1000-360100-027-0000	\$0.00	\$30,584.00	\$30,584.00
0100-1400-0-1110-1000-360100-030-0000	\$0.00	\$35,946.00	\$35,946.00
0100-0000-0-1110-1000-360100-024-0000	\$0.00	\$36,222.00	\$36,222.00
0100-0000-0-1110-1000-360100-022-0000	\$0.00	\$36,493.00	\$36,493.00
0100-1400-0-1110-1000-360100-031-0000	\$0.00	\$37,481.00	\$37,481.00
0100-3150-0-0000-2495-360200-027-0000	\$0.00	\$1.00	\$1.00
0100-3150-0-0000-2495-360200-025-0000	\$0.00	\$2.00	\$2.00
0100-1100-0-0000-2700-360200-021-0000	\$0.00	\$3.00	\$3.00
0100-1100-0-0000-2700-360200-022-0000	\$0.00	\$3.00	\$3.00
0100-1100-0-1176-1000-360200-029-0000	\$0.00	\$5.00	\$5.00
0100-3150-0-0000-2495-360200-022-0000	\$0.00	\$6.00	\$6.00
0100-3150-0-0000-2495-360200-023-0000	\$0.00	\$6.00	\$6.00
0100-3150-0-0000-2495-360200-028-0000	\$0.00	\$6.00	\$6.00
0100-3150-0-1110-1000-360200-022-0000	\$0.00	\$6.00	\$6.00
0100-1100-0-0000-2495-360200-022-0000	\$0.00	\$7.00	\$7.00
0100-0033-0-0000-2420-360200-026-0000	\$0.00	\$9.00	\$9.00

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FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0033-0-0000-2420-360200-031-0000	\$0.00	\$9.00	\$9.00
0100-0033-0-0000-2700-360200-023-0000	\$0.00	\$9.00	\$9.00
0100-0033-0-0000-3140-360200-023-0000	\$0.00	\$9.00	\$9.00
0100-0033-0-1110-1000-360200-028-0000	\$0.00	\$12.00	\$12.00
0100-3182-0-3550-2700-360200-038-0000	\$0.00	\$12.00	\$12.00
0100-0000-0-0000-2495-360200-060-0000	\$0.00	\$13.00	\$13.00
0100-0033-0-1110-1000-360200-023-0000	\$0.00	\$16.00	\$16.00
0100-0033-0-1110-1000-360200-027-0000	\$0.00	\$16.00	\$16.00
0100-0033-0-0000-2700-360200-028-0000	\$0.00	\$18.00	\$18.00
0100-0033-0-1110-4000-360200-022-0000	\$0.00	\$18.00	\$18.00
0100-0033-0-0000-7400-360200-003-0000	\$0.00	\$22.00	\$22.00
0100-0033-0-1110-4000-360200-027-0000	\$0.00	\$23.00	\$23.00
0100-0033-0-1110-1000-360200-024-0000	\$0.00	\$25.00	\$25.00
0100-0033-0-0000-2700-360200-029-0000	\$0.00	\$27.00	\$27.00
0100-0033-0-1110-1000-360200-029-0000	\$0.00	\$29.00	\$29.00
0100-1100-0-1176-1000-360200-021-0000	\$0.00	\$30.00	\$30.00
0100-0332-0-0000-2700-360200-062-0000	\$0.00	\$31.00	\$31.00
0100-0033-0-1110-1000-360200-025-0000	\$0.00	\$32.00	\$32.00
0100-0033-0-1110-4000-360200-028-0000	\$0.00	\$32.00	\$32.00
0100-0033-0-3550-1000-360200-038-0000	\$0.00	\$32.00	\$32.00
0100-9010-0-7110-3140-360200-055-0072	\$0.00	\$35.00	\$35.00
0100-0033-0-0000-2420-360200-021-0000	\$0.00	\$36.00	\$36.00
0100-0033-0-0000-2420-360200-023-0000	\$0.00	\$36.00	\$36.00
0100-0033-0-0000-2420-360200-029-0000	\$0.00	\$36.00	\$36.00
0100-0033-0-0000-2420-360200-030-0000	\$0.00	\$36.00	\$36.00
0100-0033-0-0000-2700-360200-025-0000	\$0.00	\$36.00	\$36.00
0100-0033-0-0000-2100-360200-062-0000	\$0.00	\$37.00	\$37.00
0100-0000-0-1110-1000-360200-003-0000	\$0.00	\$38.00	\$38.00
0100-0033-0-0000-2700-360200-022-0000	\$0.00	\$38.00	\$38.00
0100-0033-0-0000-2700-360200-026-0000	\$0.00	\$40.00	\$40.00
0100-0033-0-0000-2700-360200-030-0000	\$0.00	\$41.00	\$41.00
0100-0033-0-1110-1000-360200-031-0000	\$0.00	\$41.00	\$41.00
0100-6500-0-5760-1110-360200-039-0072	\$0.00	\$43.00	\$43.00
0100-0332-0-0000-3140-360200-020-0000	\$0.00	\$44.00	\$44.00
0100-0033-0-0000-2420-360200-028-0000	\$0.00	\$45.00	\$45.00
0100-0033-0-0000-2700-360200-024-0000	\$0.00	\$45.00	\$45.00
0100-0033-0-0000-3140-360200-024-0000	\$0.00	\$45.00	\$45.00
0100-0033-0-1110-1000-360200-030-0000	\$0.00	\$45.00	\$45.00
0100-0033-0-1110-4000-360200-021-0000	\$0.00	\$45.00	\$45.00
0100-0033-0-1110-4000-360200-025-0000	\$0.00	\$45.00	\$45.00
0100-0033-0-1110-4000-360200-029-0000	\$0.00	\$45.00	\$45.00
0100-0033-0-1110-1000-360200-021-0000	\$0.00	\$48.00	\$48.00
0100-0033-0-0000-2700-360200-027-0000	\$0.00	\$50.00	\$50.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Evnances			
Expenses 0100-0033-0-1110-4000-360200-026-0000	\$0.00	\$52.00	\$52.00
0100-0033-0-0000-3140-360200-027-0000	\$0.00	\$55.00	\$55.00
0100-0033-0-0000-3140-360200-026-0000	\$0.00	\$57.00	\$57.00
0100-3216-0-0000-2700-360200-072-0000	\$0.00	\$57.00	\$57.00 \$57.00
0100-0033-0-1110-4000-360200-023-0000	\$0.00	\$61.00	\$61.00
0100-0033-0-1110-4000-360200-024-0000	\$0.00	\$61.00	\$61.00
0100-4203-0-1110-1000-360200-025-0000	\$0.00	\$61.00	\$61.00
0100-0033-0-0000-2700-360200-021-0000	\$0.00	\$66.00	\$66.00
0100-3216-0-0000-3140-360200-072-0000	\$0.00	\$66.00	\$66.00
0100-0033-0-1110-1000-360200-022-0000	\$0.00	\$67.00	\$67.00
0100-0000-0-1110-1000-360200-060-0000	\$0.00	\$71.00	\$71.00
0100-0033-0-0000-3130-360200-053-0000	\$0.00	\$72.00	\$72.00
0100-0033-0-5760-1110-360200-039-0000	\$0.00	\$74.00	\$74.00
0100-0332-0-0000-8200-360200-020-0057	\$0.00	\$82.00	\$82.00
0100-0033-0-1110-1000-360200-020-0000	\$0.00	\$98.00	\$98.00
0100-4203-0-0000-2495-360200-005-0000	\$0.00	\$98.00	\$98.00
0100-0033-0-0000-3130-360200-063-0000	\$0.00	\$123.00	\$123.00
0100-3182-0-3550-1000-360200-038-0000	\$0.00	\$123.00	\$123.00
0100-0332-0-1156-1000-360200-075-0000	\$0.00	\$131.00	\$131.00
0100-0000-0-0000-2495-360200-055-0000	\$0.00	\$133.00	\$133.00
0100-0000-0-0000-2420-360200-053-0000	\$0.00	\$167.00	\$167.00
0100-0033-0-0000-3600-360200-014-0000	\$0.00	\$180.00	\$180.00
0100-0033-0-5760-1120-360200-039-0000	\$0.00	\$183.00	\$183.00
0100-0332-0-0000-2495-360200-055-0000	\$0.00	\$216.00	\$216.00
0100-0033-0-5760-1130-360200-039-0000	\$0.00	\$236.00	\$236.00
0100-3219-0-5760-1110-360200-039-0000	\$0.00	\$280.00	\$280.00
0100-0000-0-0000-7110-360200-002-0000	\$0.00	\$281.00	\$281.00
0100-2600-0-0000-2420-360200-072-0000	\$0.00	\$394.00	\$394.00
0100-3213-0-5760-1130-360200-039-0000	\$0.00	\$423.00	\$423.00
0100-2600-0-0000-2700-360200-072-0000	\$0.00	\$426.00	\$426.00
0100-2600-0-0000-3140-360200-072-0000	\$0.00	\$492.00	\$492.00
0100-2600-0-1110-4000-360200-062-0000	\$0.00	\$534.00	\$534.00
0100-0000-0-0000-3600-360200-014-0072	\$0.00	\$574.00	\$574.00
0100-2600-0-0000-3130-360200-072-0000	\$0.00	\$590.00	\$590.00
0100-3214-0-1110-1000-360200-031-0000	\$0.00	\$631.00	\$631.00
0100-0000-0-0000-8200-360200-010-0000	\$0.00	\$632.00	\$632.00
0100-0332-0-0000-3140-360200-029-0000	\$0.00	\$633.00	\$633.00
0100-0332-0-0000-3140-360200-022-0000	\$0.00	\$639.00	\$639.00
0100-0332-0-0000-2420-360200-021-0000	\$0.00	\$640.00	\$640.00
0100-0332-0-0000-2420-360200-022-0000	\$0.00	\$653.00	\$653.00
0100-0332-0-0000-2420-360200-027-0000	\$0.00	\$664.00	\$664.00
0100-0332-0-0000-3140-360200-025-0000	\$0.00	\$695.00	\$695.00
0100-3218-0-0000-3140-360200-020-0000	\$0.00	\$695.00	\$695.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
F			
Expenses 0100-3214-0-1110-1000-360200-030-0000	\$0.00	\$702.00	\$702.00
0100-3214-0-1110-1000-360200-021-0000	\$0.00	\$714.00	\$714.00
0100-0033-0-0000-3700-360200-008-0000	\$0.00	\$749.00	\$749.00
0100-0332-0-0000-2420-360200-026-0000	\$0.00	\$766.00	\$766.00
0100-0332-0-0000-2420-360200-023-0000	\$0.00	\$773.00	\$773.00
0100-0332-0-0000-2420-360200-030-0000	\$0.00	\$773.00	\$773.00
0100-0332-0-0000-2420-360200-031-0000	\$0.00	\$773.00	\$773.00
0100-0332-0-0000-2420-360200-024-0000	\$0.00	\$783.00	\$783.00
0100-0332-0-0000-2420-360200-025-0000	\$0.00	\$783.00	\$783.00
0100-0332-0-0000-3140-360200-021-0000	\$0.00	\$805.00	\$805.00
0100-0332-0-0000-3140-360200-028-0000	\$0.00	\$805.00	\$805.00
0100-0332-0-0000-3140-360200-031-0000	\$0.00	\$805.00	\$805.00
0100-3213-0-0000-3600-360200-014-0000	\$0.00	\$811.00	\$811.00
0100-0332-0-0000-3140-360200-027-0000	\$0.00	\$813.00	\$813.00
0100-0332-0-0000-2420-360200-028-0000	\$0.00	\$833.00	\$833.00
0100-0332-0-0000-2420-360200-029-0000	\$0.00	\$835.00	\$835.00
0100-0332-0-0000-3140-360200-030-0000	\$0.00	\$851.00	\$851.00
0100-0332-0-0000-3140-360200-024-0000	\$0.00	\$853.00	\$853.00
0100-0332-0-0000-3140-360200-026-0000	\$0.00	\$853.00	\$853.00
0100-0332-0-0000-3140-360200-023-0000	\$0.00	\$864.00	\$864.00
0100-0332-0-0000-3130-360200-025-0000	\$0.00	\$956.00	\$956.00
0100-0332-0-0000-3130-360200-053-0000	\$0.00	\$1,070.00	\$1,070.00
0100-0332-0-0000-3130-360200-063-0000	\$0.00	\$1,077.00	\$1,077.00
0100-0332-0-3550-1000-360200-038-0000	\$0.00	\$1,106.00	\$1,106.00
0100-0332-0-0000-3130-360200-027-0000	\$0.00	\$1,120.00	\$1,120.00
0100-0332-0-0000-2420-360200-056-0000	\$0.00	\$1,121.00	\$1,121.00
0100-0000-0-0000-7550-360200-015-0000	\$0.00	\$1,134.00	\$1,134.00
0100-3214-0-1110-1000-360200-023-0000	\$0.00	\$1,138.00	\$1,138.00
0100-3214-0-1110-1000-360200-025-0000	\$0.00	\$1,144.00	\$1,144.00
0100-3214-0-1110-1000-360200-029-0000	\$0.00	\$1,147.00	\$1,147.00
0100-0332-0-0000-3130-360200-026-0000	\$0.00	\$1,162.00	\$1,162.00
0100-0332-0-0000-3130-360200-028-0000	\$0.00	\$1,168.00	\$1,168.00
0100-0332-0-1110-1000-360200-023-0000	\$0.00	\$1,169.00	\$1,169.00
0100-0332-0-0000-3130-360200-029-0000	\$0.00	\$1,172.00	\$1,172.00
0100-0332-0-0000-3130-360200-024-0000	\$0.00	\$1,176.00	\$1,176.00
0100-0332-0-1110-1000-360200-021-0000	\$0.00	\$1,189.00	\$1,189.00
0100-3214-0-1110-1000-360200-026-0000	\$0.00	\$1,193.00	\$1,193.00
0100-0332-0-1110-1000-360200-029-0000	\$0.00	\$1,201.00	\$1,201.00
0100-0332-0-0000-3130-360200-023-0000	\$0.00	\$1,207.00	\$1,207.00
0100-0332-0-0000-3130-360200-022-0000	\$0.00	\$1,210.00	\$1,210.00
0100-3214-0-1110-1000-360200-028-0000	\$0.00	\$1,216.00	\$1,216.00
0100-3010-0-0000-2150-360200-005-0000	\$0.00	\$1,229.00	\$1,229.00
0100-3213-0-0000-2700-360200-020-0000	\$0.00	\$1,230.00	\$1,230.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-3550-3130-360200-038-0000	\$0.00	\$1,232.00	\$1,232.00
0100-0332-0-1110-1000-360200-028-0000	\$0.00	\$1,236.00	\$1,236.00
0100-0332-0-0000-2150-360200-053-0000	\$0.00	\$1,247.00	\$1,247.00
0100-0332-0-0000-2140-360200-051-0000	\$0.00	\$1,250.00	\$1,250.00
0100-6500-0-5760-1110-360200-039-0000	\$0.00	\$1,287.00	\$1,287.00
0100-0332-0-1110-1000-360200-025-0000	\$0.00	\$1,341.00	\$1,341.00
0100-0332-0-1110-1000-360200-026-0000	\$0.00	\$1,388.00	\$1,388.00
0100-0000-0-0000-7150-360200-002-0000	\$0.00	\$1,423.00	\$1,423.00
0100-0332-0-1110-1000-360200-027-0000	\$0.00	\$1,440.00	\$1,440.00
0100-0332-0-1110-1000-360200-031-0000	\$0.00	\$1,527.00	\$1,527.00
0100-3214-0-1110-1000-360200-022-0000	\$0.00	\$1,646.00	\$1,646.00
0100-3214-0-1110-1000-360200-027-0000	\$0.00	\$1,665.00	\$1,665.00
0100-0332-0-1110-1000-360200-030-0000	\$0.00	\$1,684.00	\$1,684.00
0100-3214-0-1110-1000-360200-024-0000	\$0.00	\$1,745.00	\$1,745.00
0100-0332-0-1110-1000-360200-024-0000	\$0.00	\$1,795.00	\$1,795.00
0100-0332-0-1110-1000-360200-022-0000	\$0.00	\$1,863.00	\$1,863.00
0100-0000-0-0000-8200-360200-021-0000	\$0.00	\$1,961.00	\$1,961.00
0100-0000-0-0000-8200-360200-025-0000	\$0.00	\$2,018.00	\$2,018.00
0100-0000-0-0000-8200-360200-026-0000	\$0.00	\$2,018.00	\$2,018.00
0100-0000-0-0000-8200-360200-023-0000	\$0.00	\$2,027.00	\$2,027.00
0100-8150-0-0000-8100-360200-012-0000	\$0.00	\$2,029.00	\$2,029.00
0100-0000-0-0000-8200-360200-029-0000	\$0.00	\$2,055.00	\$2,055.00
0100-0000-0-0000-8200-360200-028-0000	\$0.00	\$2,062.00	\$2,062.00
0100-0000-0-0000-8200-360200-027-0000	\$0.00	\$2,081.00	\$2,081.00
0100-0000-0-0000-2700-360200-028-0000	\$0.00	\$2,166.00	\$2,166.00
0100-0000-0-0000-2700-360200-023-0000	\$0.00	\$2,175.00	\$2,175.00
0100-0000-0-0000-2700-360200-026-0000	\$0.00	\$2,203.00	\$2,203.00
0100-0000-0-0000-2700-360200-029-0000	\$0.00	\$2,267.00	\$2,267.00
0100-0000-0-0000-2700-360200-025-0000	\$0.00	\$2,274.00	\$2,274.00
0100-0000-0-0000-2700-360200-027-0000	\$0.00	\$2,274.00	\$2,274.00
0100-0000-0-0000-2700-360200-021-0000	\$0.00	\$2,337.00	\$2,337.00
0100-2600-0-1110-4000-360200-072-0000	\$0.00	\$2,394.00	\$2,394.00
0100-0000-0-0000-8200-360200-024-0000	\$0.00	\$2,421.00	\$2,421.00
0100-3310-0-5760-1110-360200-039-0000	\$0.00	\$2,433.00	\$2,433.00
0100-0000-0-0000-8200-360200-022-0000	\$0.00	\$2,479.00	\$2,479.00
0100-0000-0-0000-2100-360200-062-0000	\$0.00	\$2,481.00	\$2,481.00
0100-6010-0-1110-4000-360200-022-0000	\$0.00	\$2,560.00	\$2,560.00
0100-0000-0-0000-2700-360200-031-0000	\$0.00	\$2,563.00	\$2,563.00
0100-8150-0-0000-8100-360200-010-0000	\$0.00	\$2,586.00	\$2,586.00
0100-6010-0-1110-4000-360200-028-0000	\$0.00	\$2,587.00	\$2,587.00
0100-6010-0-1110-4000-360200-024-0000	\$0.00	\$2,611.00	\$2,611.00
0100-0000-0-0000-2700-360200-022-0000	\$0.00	\$2,620.00	\$2,620.00
0100-6010-0-1110-4000-360200-021-0000	\$0.00	\$2,623.00	\$2,623.00
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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-360200-024-0000	\$0.00	\$2,644.00	\$2,644.00
0100-0000-0-0000-2700-360200-030-0000	\$0.00	\$2,657.00	\$2,657.00
0100-6010-0-1110-4000-360200-027-0000	\$0.00	\$2,657.00	\$2,657.00
0100-6010-0-1110-4000-360200-023-0000	\$0.00	\$2,683.00	\$2,683.00
0100-6010-0-1110-4000-360200-029-0000	\$0.00	\$2,703.00	\$2,703.00
0100-6010-0-1110-4000-360200-025-0000	\$0.00	\$2,706.00	\$2,706.00
0100-6010-0-1110-4000-360200-026-0000	\$0.00	\$2,713.00	\$2,713.00
0100-0000-0-0000-8200-360200-016-0000	\$0.00	\$3,018.00	\$3,018.00
0100-0000-0-0000-8200-360200-031-0000	\$0.00	\$3,073.00	\$3,073.00
0100-0000-0-0000-8200-360200-030-0000	\$0.00	\$3,106.00	\$3,106.00
0100-0000-0-0000-8200-360200-017-0000	\$0.00	\$3,893.00	\$3,893.00
0100-0000-0-0000-7700-360200-061-0000	\$0.00	\$4,123.00	\$4,123.00
0100-2600-0-1110-4000-360200-020-0000	\$0.00	\$5,063.00	\$5,063.00
0100-6500-0-5760-1130-360200-039-0000	\$0.00	\$5,299.00	\$5,299.00
0100-6500-0-5760-1120-360200-039-0000	\$0.00	\$5,702.00	\$5,702.00
0100-0000-0-0000-8200-360200-012-0000	\$0.00	\$6,506.00	\$6,506.00
0100-0332-0-0000-2420-360200-061-0000	\$0.00	\$9,264.00	\$9,264.00
0100-0000-0-0000-7400-360200-003-0000	\$0.00	\$10,285.00	\$10,285.00
0100-0000-0-0000-3600-360200-014-0000	\$0.00	\$10,500.00	\$10,500.00
0100-8150-0-0000-8100-360200-011-0000	\$0.00	\$11,857.00	\$11,857.00
0100-0000-0-0000-7300-360200-004-0000	\$0.00	\$12,537.00	\$12,537.00
0100-0000-0-1110-4000-370100-001-0000	\$0.00	\$967.00	\$967.00
0100-0000-0-0000-7200-370100-001-0000	\$0.00	\$2,143.00	\$2,143.00
0100-0000-0-0000-2100-370100-001-0000	\$0.00	\$9,915.00	\$9,915.00
0100-0000-0-0000-2700-370100-001-0000	\$0.00	\$13,581.00	\$13,581.00
0100-0000-0-0000-3900-370100-001-0000	\$0.00	\$17,452.00	\$17,452.00
0100-0000-0-1110-1000-370100-001-0000	\$0.00	\$139,327.00	\$139,327.00
0100-0000-0-0000-7700-370200-001-0000	\$0.00	\$6,994.00	\$6,994.00
0100-0000-0-0000-2100-370200-001-0000	\$0.00	\$8,681.00	\$8,681.00
0100-0000-0-0000-3600-370200-001-0000	\$0.00	\$13,444.00	\$13,444.00
0100-0000-0-0000-2420-370200-001-0000	\$0.00	\$21,398.00	\$21,398.00
0100-0000-0-0000-3900-370200-001-0000	\$0.00	\$25,647.00	\$25,647.00
0100-0000-0-0000-3700-370200-001-0000	\$0.00	\$28,689.00	\$28,689.00
0100-0000-0-0000-7200-370200-001-0000	\$0.00	\$32,084.00	\$32,084.00
0100-0000-0-1110-4000-370200-001-0000	\$0.00	\$32,424.00	\$32,424.00
0100-0000-0-0000-2700-370200-001-0000	\$0.00	\$37,138.00	\$37,138.00
0100-0000-0-1110-1000-370200-001-0000	\$0.00	\$40,007.00	\$40,007.00
0100-0000-0-0000-8100-370200-001-0000	\$0.00	\$73,275.00	\$73,275.00
0100-6300-0-1110-1000-410000-052-0000	\$0.00	\$17,100.00	\$17,100.00
0100-0332-0-1110-1000-410000-052-0000	\$0.00	\$50,000.00	\$50,000.00
0100-0000-0-0000-2420-420000-052-0023	\$0.00	\$29.00	\$29.00
0100-0000-0-0000-2420-420000-052-0025	\$0.00	\$30.00	\$30.00
0100-0000-0-0000-2420-420000-052-0028	\$0.00	\$45.00	\$45.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2420-420000-052-0029	\$0.00	\$52.00	\$52.00
0100-0000-0-0000-2420-420000-052-0026	\$0.00	\$80.00	\$80.00
0100-0000-0-0000-2420-420000-052-0030	\$0.00	\$84.00	\$84.00
0100-1100-0-0000-2700-420000-030-0000	\$0.00	\$125.00	\$125.00
0100-0000-0-0000-2420-420000-052-0031	\$0.00	\$130.00	\$130.00
0100-0000-0-0000-2420-420000-052-0024	\$0.00	\$137.00	\$137.00
0100-3150-0-0000-2420-420000-028-0000	\$0.00	\$194.00	\$194.00
0100-1100-0-1110-1000-420000-022-0000	\$0.00	\$200.00	\$200.00
0100-0000-0-0000-2420-420000-052-0027	\$0.00	\$299.00	\$299.00
0100-1100-0-0000-2700-420000-028-0000	\$0.00	\$400.00	\$400.00
0100-1100-0-0000-2700-420000-031-0000	\$0.00	\$500.00	\$500.00
0100-3010-0-0000-3130-420000-005-0167	\$0.00	\$500.00	\$500.00
0100-4203-0-0000-2140-420000-005-0000	\$0.00	\$500.00	\$500.00
0100-0000-0-1110-1000-420000-053-0000	\$0.00	\$800.00	\$800.00
0100-0000-0-0000-7150-420000-002-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-1156-1000-420000-075-0021	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-1156-1000-420000-075-0030	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-1156-1000-420000-075-0031	\$0.00	\$1,000.00	\$1,000.00
0100-1100-0-0000-2420-420000-023-0000	\$0.00	\$1,302.00	\$1,302.00
0100-1100-0-0000-2420-420000-025-0000	\$0.00	\$1,488.00	\$1,488.00
0100-1100-0-1110-1000-420000-028-0000	\$0.00	\$1,500.00	\$1,500.00
0100-3150-0-0000-2420-420000-026-0000	\$0.00	\$1,500.00	\$1,500.00
0100-1100-0-0000-2420-420000-029-0000	\$0.00	\$1,558.00	\$1,558.00
0100-1100-0-0000-2420-420000-026-0000	\$0.00	\$1,631.00	\$1,631.00
0100-1100-0-0000-2420-420000-028-0000	\$0.00	\$1,666.00	\$1,666.00
0100-1100-0-0000-2420-420000-021-0000	\$0.00	\$1,694.00	\$1,694.00
0100-1100-0-0000-2420-420000-027-0000	\$0.00	\$1,754.00	\$1,754.00
0100-1100-0-0000-2420-420000-030-0000	\$0.00	\$1,768.00	\$1,768.00
0100-3150-0-0000-2420-420000-022-0000	\$0.00	\$2,000.00	\$2,000.00
0100-6266-0-0000-2140-420000-005-0000	\$0.00	\$2,000.00	\$2,000.00
0100-6500-0-5760-1110-420000-039-0000	\$0.00	\$2,000.00	\$2,000.00
0100-3010-0-0000-2150-420000-005-0000	\$0.00	\$2,000.00	\$2,000.00
0100-3150-0-0000-2495-420000-022-0000	\$0.00	\$2,000.00	\$2,000.00
0100-1100-0-0000-2420-420000-031-0000	\$0.00	\$2,016.00	\$2,016.00
0100-1100-0-0000-2420-420000-022-0000	\$0.00	\$2,226.00	\$2,226.00
0100-1100-0-0000-2420-420000-024-0000	\$0.00	\$2,500.00	\$2,500.00
0100-3150-0-1110-1000-420000-026-0000	\$0.00	\$2,500.00	\$2,500.00
0100-4035-0-1110-1000-420000-005-0000	\$0.00	\$2,500.00	\$2,500.00
0100-0332-0-0000-2140-420000-051-0000	\$0.00	\$3,000.00	\$3,000.00
0100-6300-0-1110-1000-420000-052-0000	\$0.00	\$3,400.00	\$3,400.00
0100-0000-0-0000-2140-420000-053-0000	\$0.00	\$4,000.00	\$4,000.00
0100-0000-0-0000-2100-420000-053-0000	\$0.00	\$5,000.00	\$5,000.00
0100-4203-0-1110-1000-420000-005-0000	\$0.00	\$5,000.00	\$5,000.00
1100 1200 0 1110 1000 120000 000 0000	ψ0.00	ψ5,000.00	φυ,ουσ.σσ

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Evnoncos			
Expenses 0100-3150-0-0000-2420-420000-024-0000	\$0.00	\$5,000.00	\$5,000.00
0100-3150-0-1110-1000-420000-028-0000	\$0.00	\$5,000.00	\$5,000.00
0100-3150-0-1110-1000-420000-031-0000	\$0.00	\$5,000.00	\$5,000.00
0100-3150-0-1110-1000-420000-022-0000	\$0.00	\$5,250.00	\$5,250.00
0100-3150-0-1110-1000-420000-024-0000	\$0.00	\$6,000.00	\$6,000.00
0100-4035-0-0000-2140-420000-005-0000	\$0.00	\$6,000.00	\$6,000.00
0100-3150-0-1110-1000-420000-025-0000	\$0.00	\$7,000.00	\$7,000.00
0100-3150-0-0000-2420-420000-030-0000	\$0.00	\$8,500.00	\$8,500.00
0100-3150-0-1110-1000-420000-023-0000	\$0.00	\$9,000.00	\$9,000.00
0100-3150-0-1110-1000-420000-021-0000	\$0.00	\$10,394.00	\$10,394.00
0100-3150-0-1110-1000-420000-029-0000	\$0.00	\$10,500.00	\$10,500.00
0100-4203-0-0000-2495-420000-005-0000	\$0.00	\$14,000.00	\$14,000.00
0100-0332-0-0000-2495-420000-055-0000	\$0.00	\$42,800.00	\$42,800.00
0100-0332-0-1110-1000-420000-052-0000	\$0.00	\$50,000.00	\$50,000.00
0100-0332-0-1156-1000-421000-075-0031	\$0.00	\$100.00	\$100.00
0100-1100-0-1110-1000-421000-022-0000	\$0.00	\$500.00	\$500.00
0100-3150-0-0000-2420-421000-026-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3150-0-0000-2420-421000-023-0000	\$0.00	\$2,000.00	\$2,000.00
0100-3150-0-0000-2420-421000-024-0000	\$0.00	\$2,000.00	\$2,000.00
0100-3150-0-1110-1000-421000-031-0000	\$0.00	\$3,000.00	\$3,000.00
0100-0332-0-1110-1000-421000-052-0000	\$0.00	\$50,000.00	\$50,000.00
0100-3150-0-0000-2495-430000-038-0000	\$0.00	\$100.00	\$100.00
0100-3150-0-3550-1000-430000-038-0000	\$0.00	\$147.00	\$147.00
0100-3150-0-0000-2420-430000-028-0000	\$0.00	\$341.00	\$341.00
0100-9064-0-1110-1000-430000-062-0000	\$0.00	\$400.00	\$400.00
0100-3150-0-0000-2495-430000-027-0000	\$0.00	\$400.00	\$400.00
0100-0000-0-1142-3160-430000-060-0000	\$0.00	\$500.00	\$500.00
0100-1100-0-1135-4000-430000-031-0000	\$0.00	\$500.00	\$500.00
0100-1100-0-0000-3140-430000-023-0000	\$0.00	\$500.00	\$500.00
0100-1100-0-0000-3140-430000-030-0000	\$0.00	\$500.00	\$500.00
0100-9064-0-0000-3130-430000-062-0000	\$0.00	\$500.00	\$500.00
0100-0000-0-0000-2420-430000-053-0000	\$0.00	\$600.00	\$600.00
0100-1100-0-0000-2700-430000-028-0000	\$0.00	\$600.00	\$600.00
0100-1100-0-0000-3140-430000-028-0000	\$0.00	\$600.00	\$600.00
0100-1100-0-0000-3140-430000-031-0000	\$0.00	\$600.00	\$600.00
0100-0000-0-0000-3160-430000-060-0000	\$0.00	\$697.00	\$697.00
0100-1100-0-0000-3140-430000-027-0000	\$0.00	\$700.00	\$700.00
0100-1100-0-0000-3140-430000-029-0000	\$0.00	\$700.00	\$700.00
0100-1100-0-0000-3140-430000-021-0000	\$0.00	\$750.00	\$750.00
0100-1100-0-0000-3140-430000-022-0000	\$0.00	\$1,000.00	\$1,000.00
0100-1100-0-0000-3140-430000-026-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3150-0-0000-2495-430000-025-0000	\$0.00	\$1,000.00	\$1,000.00
0100-9064-0-0000-3140-430000-062-0000	\$0.00	\$1,000.00	\$1,000.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2700-430000-072-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3150-0-0000-2495-430000-021-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3150-0-0000-2420-430000-025-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-0000-2495-430000-026-0000	\$0.00	\$1,000.00	\$1,000.00
0100-4035-0-1110-1000-430000-005-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3216-0-0000-2700-430000-072-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3216-0-1110-1000-430000-072-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-1160-1000-430000-020-0021	\$0.00	\$1,074.00	\$1,074.00
0100-0332-0-1160-1000-430000-020-0027	\$0.00	\$1,084.00	\$1,084.00
0100-0000-0-0000-2100-430000-053-0000	\$0.00	\$1,100.00	\$1,100.00
0100-8150-0-0000-8100-430000-010-0000	\$0.00	\$1,228.78	\$1,228.78
0100-2600-0-0000-2700-430000-072-0000	\$0.00	\$1,400.00	\$1,400.00
0100-0332-0-0000-2420-430000-056-0000	\$0.00	\$1,415.00	\$1,415.00
0100-0000-0-0000-7110-430000-002-0000	\$0.00	\$1,445.00	\$1,445.00
0100-0332-0-1160-1000-430000-020-0028	\$0.00	\$1,466.00	\$1,466.00
0100-0332-0-1160-1000-430000-020-0023	\$0.00	\$1,489.00	\$1,489.00
0100-1100-0-0000-3140-430000-024-0000	\$0.00	\$1,500.00	\$1,500.00
0100-3150-0-0000-2420-430000-024-0000	\$0.00	\$1,500.00	\$1,500.00
0100-9064-0-0000-3110-430000-062-0000	\$0.00	\$1,500.00	\$1,500.00
0100-3150-0-0000-2420-430000-021-0000	\$0.00	\$1,500.00	\$1,500.00
0100-3150-0-0000-2420-430000-022-0000	\$0.00	\$1,500.00	\$1,500.00
0100-3150-0-0000-2420-430000-026-0000	\$0.00	\$1,500.00	\$1,500.00
0100-3150-0-0000-2420-430000-029-0000	\$0.00	\$1,500.00	\$1,500.00
0100-3150-0-0000-2420-430000-030-0000	\$0.00	\$1,500.00	\$1,500.00
0100-3150-0-0000-2420-430000-031-0000	\$0.00	\$1,500.00	\$1,500.00
0100-0332-0-1160-1000-430000-020-0000	\$0.00	\$1,591.14	\$1,591.14
0100-1100-0-0000-3140-430000-025-0000	\$0.00	\$1,600.00	\$1,600.00
0100-1100-0-0000-2700-430000-029-0000	\$0.00	\$1,600.00	\$1,600.00
0100-0000-0-0000-8200-430000-010-0000	\$0.00	\$1,609.01	\$1,609.01
0100-0332-0-1160-1000-430000-020-0029	\$0.00	\$1,611.00	\$1,611.00
0100-0332-0-1160-1000-430000-020-0025	\$0.00	\$1,640.00	\$1,640.00
0100-0000-0-0000-8300-430000-061-0000	\$0.00	\$1,800.00	\$1,800.00
0100-0332-0-1160-1000-430000-020-0026	\$0.00	\$1,829.00	\$1,829.00
0100-0332-0-0000-2140-430000-051-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-0000-2140-430000-055-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-3550-3140-430000-038-0000	\$0.00	\$2,000.00	\$2,000.00
0100-1100-0-0000-2700-430000-025-0000	\$0.00	\$2,000.00	\$2,000.00
0100-3150-0-0000-2495-430000-023-0000	\$0.00	\$2,000.00	\$2,000.00
0100-1100-0-0000-2700-430000-027-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-0000-2495-430000-028-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-1160-1000-430000-020-0024	\$0.00	\$2,026.00	\$2,026.00
0100-0332-0-1160-1000-430000-020-0022	\$0.00	\$2,099.00	\$2,099.00
0100-1100-0-0000-2700-430000-023-0000	\$0.00	\$2,500.00	\$2,500.00

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FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-3182-0-3550-2495-430000-038-0000	\$0.00	\$2,500.00	\$2,500.00
0100-3150-0-0000-2420-430000-023-0000	\$0.00	\$2,500.00	\$2,500.00
0100-3150-0-0000-2495-430000-031-0000	\$0.00	\$2,500.00	\$2,500.00
0100-0332-0-0000-3130-430000-063-0165	\$0.00	\$2,540.00	\$2,540.00
0100-6500-0-5760-1110-430000-039-0000	\$0.00	\$2,896.00	\$2,896.00
0100-6500-0-5760-1120-430000-039-0000	\$0.00	\$3,000.00	\$3,000.00
0100-6500-0-5760-2100-430000-039-0000	\$0.00	\$3,000.00	\$3,000.00
0100-1100-0-0000-2700-430000-024-0000	\$0.00	\$3,000.00	\$3,000.00
0100-1100-0-0000-2700-430000-021-0000	\$0.00	\$3,000.00	\$3,000.00
0100-3150-0-0000-2495-430000-022-0000	\$0.00	\$3,000.00	\$3,000.00
0100-3150-0-0000-2495-430000-024-0000	\$0.00	\$3,000.00	\$3,000.00
0100-3150-0-0000-2495-430000-030-0000	\$0.00	\$3,000.00	\$3,000.00
0100-0000-0-0000-2140-430000-061-0000	\$0.00	\$3,500.00	\$3,500.00
0100-1100-0-0000-2700-430000-022-0000	\$0.00	\$3,500.00	\$3,500.00
0100-2600-0-1135-4000-430000-057-0020	\$0.00	\$4,000.00	\$4,000.00
0100-0332-0-1156-1000-430000-075-0021	\$0.00	\$4,000.00	\$4,000.00
0100-0000-0-0000-8200-430000-017-0000	\$0.00	\$4,300.00	\$4,300.00
0100-3150-0-0000-2495-430000-029-0000	\$0.00	\$4,500.00	\$4,500.00
0100-1100-0-0000-2700-430000-026-0000	\$0.00	\$4,600.00	\$4,600.00
0100-0000-0-0000-2700-430000-061-0000	\$0.00	\$5,000.00	\$5,000.00
0100-0332-0-3550-2700-430000-038-0000	\$0.00	\$5,000.00	\$5,000.00
0100-0332-0-1135-4000-430000-057-0000	\$0.00	\$5,000.00	\$5,000.00
0100-0000-0-0000-7300-430000-004-0000	\$0.00	\$5,000.00	\$5,000.00
0100-3150-0-0000-2495-430000-026-0000	\$0.00	\$5,000.00	\$5,000.00
0100-3150-0-0000-2495-430000-028-0000	\$0.00	\$5,000.00	\$5,000.00
0100-4035-0-0000-2140-430000-005-0000	\$0.00	\$5,000.00	\$5,000.00
0100-2600-0-1110-4000-430000-021-0000	\$0.00	\$5,350.00	\$5,350.00
0100-2600-0-1110-4000-430000-022-0000	\$0.00	\$5,350.00	\$5,350.00
0100-2600-0-1110-4000-430000-023-0000	\$0.00	\$5,350.00	\$5,350.00
0100-2600-0-1110-4000-430000-024-0000	\$0.00	\$5,350.00	\$5,350.00
0100-2600-0-1110-4000-430000-025-0000	\$0.00	\$5,350.00	\$5,350.00
0100-2600-0-1110-4000-430000-026-0000	\$0.00	\$5,350.00	\$5,350.00
0100-2600-0-1110-4000-430000-027-0000	\$0.00	\$5,350.00	\$5,350.00
0100-2600-0-1110-4000-430000-028-0000	\$0.00	\$5,350.00	\$5,350.00
0100-2600-0-1110-4000-430000-029-0000	\$0.00	\$5,350.00	\$5,350.00
0100-0000-0-0000-2140-430000-053-0000	\$0.00	\$5,600.00	\$5,600.00
0100-0332-0-1110-1000-430000-023-0000	\$0.00	\$6,236.00	\$6,236.00
0100-0000-0-1110-1000-430000-053-0000	\$0.00	\$6,344.00	\$6,344.00
0100-0332-0-0000-3130-430000-063-0000	\$0.00	\$6,500.00	\$6,500.00
0100-0332-0-1110-1000-430000-028-0000	\$0.00	\$6,500.00	\$6,500.00
0100-0332-0-1110-1000-430000-025-0000	\$0.00	\$6,506.00	\$6,506.00
0100-1100-0-0000-2700-430000-030-0000	\$0.00	\$6,550.00	\$6,550.00
0100-4203-0-0000-2495-430000-005-0000	\$0.00	\$7,000.00	\$7,000.00
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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-430000-056-0000	\$0.00	\$7,062.00	\$7,062.00
0100-1100-0-1110-1000-430000-023-0000	\$0.00	\$7,103.00	\$7,103.00
0100-8150-0-0000-8100-430000-018-0000	\$0.00	\$7,500.00	\$7,500.00
0100-1100-0-1110-1000-430000-026-0000	\$0.00	\$7,556.00	\$7,556.00
0100-6500-0-5760-3120-430000-039-0000	\$0.00	\$7,950.00	\$7,950.00
0100-0000-0-0000-7150-430000-002-0000	\$0.00	\$9,000.00	\$9,000.00
0100-0332-0-1110-1000-430000-027-0000	\$0.00	\$9,202.00	\$9,202.00
0100-0332-0-3550-1000-430000-038-0000	\$0.00	\$9,384.00	\$9,384.00
0100-2600-0-1110-4000-430000-020-0000	\$0.00	\$9,475.00	\$9,475.00
0100-0332-0-1110-1000-430000-021-0000	\$0.00	\$9,657.00	\$9,657.00
0100-1100-0-1110-1000-430000-020-0000	\$0.00	\$10,000.00	\$10,000.00
0100-0332-0-1135-4000-430000-021-0000	\$0.00	\$10,000.00	\$10,000.00
0100-0332-0-1110-1000-430000-072-0000	\$0.00	\$10,000.00	\$10,000.00
0100-1100-0-1110-1000-430000-021-0000	\$0.00	\$10,000.00	\$10,000.00
0100-3010-0-0000-2150-430000-005-0000	\$0.00	\$10,000.00	\$10,000.00
0100-0332-0-1110-1000-430000-031-0000	\$0.00	\$10,000.00	\$10,000.00
0100-0332-0-1156-1000-430000-075-0030	\$0.00	\$10,000.00	\$10,000.00
0100-0332-0-1156-1000-430000-075-0031	\$0.00	\$10,000.00	\$10,000.00
0100-1100-0-1110-1000-430000-027-0000	\$0.00	\$10,120.00	\$10,120.00
0100-0332-0-1110-1000-430000-026-0000	\$0.00	\$10,406.00	\$10,406.00
0100-1100-0-1110-1000-430000-029-0000	\$0.00	\$10,441.22	\$10,441.22
0100-0000-0-1134-1000-430000-053-0000	\$0.00	\$10,744.00	\$10,744.00
0100-0332-0-1110-1000-430000-029-0000	\$0.00	\$11,000.00	\$11,000.00
0100-1100-0-1110-1000-430000-022-0000	\$0.00	\$11,013.00	\$11,013.00
0100-1100-0-1110-1000-430000-025-0000	\$0.00	\$11,673.00	\$11,673.00
0100-0332-0-1134-1000-430000-053-0000	\$0.00	\$11,690.00	\$11,690.00
0100-0332-0-1110-1000-430000-030-0000	\$0.00	\$11,737.00	\$11,737.00
0100-0332-0-0000-3140-430000-062-0000	\$0.00	\$12,000.00	\$12,000.00
0100-0332-0-1110-1000-430000-024-0000	\$0.00	\$12,290.00	\$12,290.00
0100-4201-0-1110-1000-430000-005-0000	\$0.00	\$12,370.00	\$12,370.00
0100-0332-0-0000-2150-430000-005-0000	\$0.00	\$12,720.00	\$12,720.00
0100-2600-0-1110-1000-430000-072-0000	\$0.00	\$13,500.00	\$13,500.00
0100-1100-0-1110-1000-430000-028-0000	\$0.00	\$13,619.00	\$13,619.00
0100-0332-0-1110-1000-430000-050-0000	\$0.00	\$13,691.24	\$13,691.24
0100-6266-0-0000-2140-430000-005-0000	\$0.00	\$13,718.00	\$13,718.00
0100-3150-0-1110-1000-430000-029-0000	\$0.00	\$14,278.00	\$14,278.00
0100-0000-0-0000-7400-430000-003-0000	\$0.00	\$14,713.96	\$14,713.96
0100-0332-0-1110-1000-430000-022-0000	\$0.00	\$15,000.00	\$15,000.00
0100-0332-0-1156-1000-430000-020-0000	\$0.00	\$15,900.00	\$15,900.00
0100-3150-0-1110-1000-430000-030-0000	\$0.00	\$16,064.00	\$16,064.00
0100-1100-0-0000-2700-430000-031-0000	\$0.00	\$18,004.00	\$18,004.00
0100-3150-0-1110-1000-430000-031-0000	\$0.00	\$18,045.00	\$18,045.00
0100-3150-0-1110-1000-430000-028-0000	\$0.00	\$18,500.00	\$18,500.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1135-4000-430000-057-0030	\$0.00	\$19,000.00	\$19,000.00
0100-0332-0-1135-4000-430000-057-0031	\$0.00	\$19,000.00	\$19,000.00
0100-0000-0-0000-7700-430000-061-0000	\$0.00	\$20,000.00	\$20,000.00
0100-9062-0-0000-8200-430000-012-0000	\$0.00	\$20,000.00	\$20,000.00
0100-0000-0-0000-7200-430000-061-0000	\$0.00	\$20,000.00	\$20,000.00
0100-0000-0-1110-1000-430000-061-0000	\$0.00	\$20,000.00	\$20,000.00
0100-1100-0-1110-1000-430000-024-0000	\$0.00	\$20,394.00	\$20,394.00
0100-3150-0-1110-1000-430000-024-0000	\$0.00	\$21,582.00	\$21,582.00
0100-3150-0-1110-1000-430000-025-0000	\$0.00	\$23,048.00	\$23,048.00
0100-1100-0-1110-1000-430000-030-0000	\$0.00	\$23,176.00	\$23,176.00
0100-3150-0-1110-1000-430000-023-0000	\$0.00	\$23,586.00	\$23,586.00
0100-3150-0-1110-1000-430000-026-0000	\$0.00	\$25,649.00	\$25,649.00
0100-3150-0-1110-1000-430000-027-0000	\$0.00	\$26,072.00	\$26,072.00
0100-1100-0-1110-1000-430000-031-0000	\$0.00	\$26,507.00	\$26,507.00
0100-0097-0-0000-7400-430000-003-0000	\$0.00	\$34,098.00	\$34,098.00
0100-3150-0-1110-1000-430000-022-0000	\$0.00	\$35,000.00	\$35,000.00
0100-0000-0-0000-7550-430000-015-0000	\$0.00	\$35,000.00	\$35,000.00
0100-3010-0-0000-3130-430000-005-0167	\$0.00	\$39,500.00	\$39,500.00
0100-3213-0-1110-1000-430000-020-0000	\$0.00	\$50,000.00	\$50,000.00
0100-1100-0-1110-1000-430000-010-0000	\$0.00	\$50,000.00	\$50,000.00
0100-3182-0-3550-1000-430000-038-0000	\$0.00	\$56,593.05	\$56,593.05
0100-0000-0-0000-8200-430000-012-0000	\$0.00	\$59,000.00	\$59,000.00
0100-0000-0-0000-3600-430000-014-0000	\$0.00	\$60,000.00	\$60,000.00
0100-7032-0-0000-3700-430000-008-0000	\$0.00	\$60,000.00	\$60,000.00
0100-6300-0-1110-1000-430000-052-0000	\$0.00	\$65,064.04	\$65,064.04
0100-0000-0-0000-8200-430000-016-0000	\$0.00	\$81,500.00	\$81,500.00
0100-4203-0-1110-1000-430000-005-0000	\$0.00	\$89,345.00	\$89,345.00
0100-0332-0-0000-2495-430000-055-0000	\$0.00	\$117,500.00	\$117,500.00
0100-8150-0-0000-8100-430000-011-0000	\$0.00	\$119,391.62	\$119,391.62
0100-0332-0-1110-1000-430000-052-0000	\$0.00	\$209,140.24	\$209,140.24
0100-3213-0-1110-1000-430000-050-0000	\$0.00	\$672,298.00	\$672,298.00
0100-0000-0-0000-8200-430010-016-0000	\$0.00	\$3,000.00	\$3,000.00
0100-0000-0-0000-8200-430010-017-0000	\$0.00	\$5,000.00	\$5,000.00
0100-8150-0-0000-8100-430010-010-0000	\$0.00	\$5,000.00	\$5,000.00
0100-8150-0-0000-8100-430010-011-0000	\$0.00	\$17,500.00	\$17,500.00
0100-0000-0-0000-8200-430010-012-0000	\$0.00	\$30,000.00	\$30,000.00
0100-0000-0-0000-3600-430010-014-0000	\$0.00	\$44,000.00	\$44,000.00
0100-0332-0-0000-2140-430021-051-0000	\$0.00	\$600.00	\$600.00
0100-0332-0-3550-1000-430021-038-0000	\$0.00	\$600.00	\$600.00
0100-0332-0-1160-1000-430021-020-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0000-0-0000-2140-430021-053-0000	\$0.00	\$1,600.00	\$1,600.00
0100-1100-0-1110-1000-430021-023-0000	\$0.00	\$3,600.00	\$3,600.00
0100-1100-0-1110-1000-430021-026-0000	\$0.00	\$3,700.00	\$3,700.00
1111 1100 0 1110 1000 100021 020 0000	ψ0.00	\$5,700.00	ψ5,700.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-1100-0-1110-1000-430021-025-0000	\$0.00	\$4,000.00	\$4,000.00
0100-1100-0-1110-1000-430021-021-0000	\$0.00	\$4,000.00	\$4,000.00
0100-1100-0-1110-1000-430021-029-0000	\$0.00	\$4,200.00	\$4,200.00
0100-1100-0-1110-1000-430021-028-0000	\$0.00	\$4,600.00	\$4,600.00
0100-1100-0-1110-1000-430021-027-0000	\$0.00	\$5,000.00	\$5,000.00
0100-1100-0-1110-1000-430021-022-0000	\$0.00	\$5,400.00	\$5,400.00
0100-1100-0-1110-1000-430021-024-0000	\$0.00	\$5,500.00	\$5,500.00
0100-1100-0-1110-1000-430021-030-0000	\$0.00	\$6,000.00	\$6,000.00
0100-1100-0-1110-1000-430021-031-0000	\$0.00	\$6,000.00	\$6,000.00
0100-0000-0-0000-3600-430031-014-0000	\$0.00	\$27,000.00	\$27,000.00
0100-6500-0-5760-2100-440000-039-0000	\$0.00	\$200.00	\$200.00
0100-0000-0-0000-8200-440000-010-0000	\$0.00	\$990.99	\$990.99
0100-0332-0-3550-1000-440000-038-0000	\$0.00	\$1,500.00	\$1,500.00
0100-1100-0-0000-2700-440000-031-0000	\$0.00	\$1,500.00	\$1,500.00
0100-1100-0-1110-1000-440000-022-0000	\$0.00	\$1,550.00	\$1,550.00
0100-0000-0-0000-7300-440000-004-0000	\$0.00	\$2,000.00	\$2,000.00
0100-1100-0-1110-1000-440000-010-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0000-0-0000-2140-440000-061-0000	\$0.00	\$2,500.00	\$2,500.00
0100-0332-0-0000-3140-440000-062-0000	\$0.00	\$4,000.00	\$4,000.00
0100-0000-0-0000-7400-440000-003-0000	\$0.00	\$4,187.04	\$4,187.04
0100-1100-0-1110-1000-440000-027-0000	\$0.00	\$4,726.00	\$4,726.00
0100-1100-0-1110-1000-440000-020-0030	\$0.00	\$5,000.00	\$5,000.00
0100-0000-0-0000-3600-440000-014-0000	\$0.00	\$5,000.00	\$5,000.00
0100-0332-0-1156-1000-440000-075-0021	\$0.00	\$5,014.00	\$5,014.00
0100-3010-0-0000-2150-440000-005-0000	\$0.00	\$5,647.00	\$5,647.00
0100-0000-0-0000-2700-440000-061-0000	\$0.00	\$6,000.00	\$6,000.00
0100-0332-0-1110-1000-440000-056-0000	\$0.00	\$7,425.00	\$7,425.00
0100-8150-0-0000-8100-440000-011-0000	\$0.00	\$7,500.00	\$7,500.00
0100-0000-0-0000-8200-440000-012-0000	\$0.00	\$8,000.00	\$8,000.00
0100-0332-0-1156-1000-440000-075-0030	\$0.00	\$9,434.00	\$9,434.00
0100-0332-0-1156-1000-440000-075-0031	\$0.00	\$9,434.00	\$9,434.00
0100-6266-0-0000-2140-440000-005-0000	\$0.00	\$9,550.00	\$9,550.00
0100-8150-0-0000-8100-440000-018-0000	\$0.00	\$10,000.00	\$10,000.00
0100-0000-0-0000-8300-440000-061-0000	\$0.00	\$10,000.00	\$10,000.00
0100-0000-0-0000-7700-440000-061-0000	\$0.00	\$15,000.00	\$15,000.00
0100-0000-0-0000-8200-440000-016-0000	\$0.00	\$15,000.00	\$15,000.00
0100-0332-0-1160-1000-440000-020-0000	\$0.00	\$16,133.62	\$16,133.62
0100-0000-0-0000-7200-440000-061-0000	\$0.00	\$35,000.00	\$35,000.00
0100-7032-0-0000-3700-440000-008-0000	\$0.00	\$100,000.00	\$100,000.00
0100-0332-0-1110-1000-440000-050-0000	\$0.00	\$4,481,710.73	\$4,481,710.73
0100-0332-0-0000-8300-510000-063-0000	\$0.00	\$175,000.00	\$175,000.00
0100-6500-0-5760-3600-510000-039-0000	\$0.00	\$589,485.00	\$589,485.00
0100-1100-0-0000-2700-520000-022-0000	\$0.00	\$150.00	\$150.00
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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-2600-0-1110-4000-520000-021-0000	\$0.00	\$150.00	\$150.00
0100-2600-0-1110-4000-520000-022-0000	\$0.00	\$150.00	\$150.00
0100-2600-0-1110-4000-520000-023-0000	\$0.00	\$150.00	\$150.00
0100-2600-0-1110-4000-520000-024-0000	\$0.00	\$150.00	\$150.00
0100-2600-0-1110-4000-520000-025-0000	\$0.00	\$150.00	\$150.00
0100-2600-0-1110-4000-520000-026-0000	\$0.00	\$150.00	\$150.00
0100-2600-0-1110-4000-520000-027-0000	\$0.00	\$150.00	\$150.00
0100-2600-0-1110-4000-520000-028-0000	\$0.00	\$150.00	\$150.00
0100-2600-0-1110-4000-520000-029-0000	\$0.00	\$150.00	\$150.00
0100-1100-0-0000-2700-520000-021-0000	\$0.00	\$250.00	\$250.00
0100-6500-0-5760-2100-520000-039-0000	\$0.00	\$250.00	\$250.00
0100-1100-0-0000-3130-520000-022-0000	\$0.00	\$300.00	\$300.00
0100-8150-0-0000-8100-520000-011-0000	\$0.00	\$400.00	\$400.00
0100-6500-0-5760-3120-520000-039-0000	\$0.00	\$500.00	\$500.00
0100-0000-0-0000-8200-520000-012-0000	\$0.00	\$500.00	\$500.00
0100-0332-0-0000-3140-520000-062-0000	\$0.00	\$500.00	\$500.00
0100-1100-0-0000-2700-520000-031-0000	\$0.00	\$500.00	\$500.00
0100-2600-0-1110-4000-520000-072-0000	\$0.00	\$500.00	\$500.00
0100-3150-0-1110-1000-520000-029-0000	\$0.00	\$500.00	\$500.00
0100-1100-0-1110-1000-520000-028-0000	\$0.00	\$600.00	\$600.00
0100-3150-0-1110-1000-520000-023-0000	\$0.00	\$600.00	\$600.00
0100-0000-0-0000-2100-520000-062-0000	\$0.00	\$695.00	\$695.00
0100-9064-0-0000-3110-520000-062-0000	\$0.00	\$750.00	\$750.00
0100-0000-0-0000-3600-520000-014-0000	\$0.00	\$800.00	\$800.00
0100-4035-0-1110-1000-520000-040-0000	\$0.00	\$859.00	\$859.00
0100-0332-0-0000-3110-520000-062-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-0000-2150-520000-005-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3150-0-1110-1000-520000-022-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3150-0-1110-1000-520000-025-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-1156-1000-520000-075-0030	\$0.00	\$1,200.00	\$1,200.00
0100-0332-0-1156-1000-520000-075-0031	\$0.00	\$1,200.00	\$1,200.00
0100-2600-0-1110-4000-520000-020-0000	\$0.00	\$1,200.00	\$1,200.00
0100-9064-0-0000-2100-520000-062-0000	\$0.00	\$1,500.00	\$1,500.00
0100-3150-0-1110-1000-520000-026-0000	\$0.00	\$1,500.00	\$1,500.00
0100-0332-0-1156-1000-520000-075-0021	\$0.00	\$1,600.00	\$1,600.00
0100-0000-0-0000-2100-520000-053-0000	\$0.00	\$1,600.00	\$1,600.00
0100-3150-0-1110-1000-520000-028-0000	\$0.00	\$2,000.00	\$2,000.00
0100-1100-0-1110-1000-520000-031-0000	\$0.00	\$3,000.00	\$3,000.00
0100-0332-0-0000-2140-520000-051-0000	\$0.00	\$3,000.00	\$3,000.00
0100-0332-0-0000-2700-520000-051-0000	\$0.00	\$3,000.00	\$3,000.00
0100-9064-0-0000-3120-520000-062-0000	\$0.00	\$3,000.00	\$3,000.00
0100-3010-0-0000-2150-520000-005-0000	\$0.00	\$3,000.00	\$3,000.00
0100-8150-0-0000-8100-520000-010-0000	\$0.00	\$3,000.00	\$3,000.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2420-520000-053-0000	\$0.00	\$3,100.00	\$3,100.00
0100-0332-0-0000-3130-520000-063-0000	\$0.00	\$4,000.00	\$4,000.00
0100-9064-0-0000-3130-520000-062-0000	\$0.00	\$5,000.00	\$5,000.00
0100-9064-0-0000-3140-520000-062-0000	\$0.00	\$6,000.00	\$6,000.00
0100-0000-0-0000-7700-520000-061-0000	\$0.00	\$8,000.00	\$8,000.00
0100-0000-0-0000-7150-520000-002-0000	\$0.00	\$9,500.00	\$9,500.00
0100-6266-0-0000-2140-520000-005-0000	\$0.00	\$9,550.00	\$9,550.00
0100-4203-0-1110-1000-520000-005-0000	\$0.00	\$10,000.00	\$10,000.00
0100-0000-0-0000-7110-520000-002-0000	\$0.00	\$15,000.00	\$15,000.00
0100-0000-0-0000-7400-520000-003-0000	\$0.00	\$18,000.00	\$18,000.00
0100-0000-0-0000-7300-520000-004-0000	\$0.00	\$21,075.00	\$21,075.00
0100-0000-0-0000-2100-520003-055-0000	\$0.00	\$50.00	\$50.00
0100-9064-0-0000-2100-520003-062-0000	\$0.00	\$50.00	\$50.00
0100-0000-0-0000-3600-520003-014-0000	\$0.00	\$100.00	\$100.00
0100-0000-0-0000-7550-520003-015-0000	\$0.00	\$100.00	\$100.00
0100-0000-0-0000-8200-520003-012-0000	\$0.00	\$100.00	\$100.00
0100-9064-0-0000-3130-520003-062-0000	\$0.00	\$100.00	\$100.00
0100-0000-0-1150-1000-520003-071-0000	\$0.00	\$300.00	\$300.00
0100-0332-0-0000-2420-520003-056-0000	\$0.00	\$300.00	\$300.00
0100-6500-0-5760-2100-520003-039-0000	\$0.00	\$300.00	\$300.00
0100-0332-0-0000-3130-520003-053-0000	\$0.00	\$350.00	\$350.00
0100-0332-0-1134-1000-520003-053-0000	\$0.00	\$350.00	\$350.00
0100-0332-0-3550-2700-520003-038-0000	\$0.00	\$375.00	\$375.00
0100-0332-0-1135-4000-520003-057-0000	\$0.00	\$375.00	\$375.00
0100-0332-0-0000-3110-520003-062-0000	\$0.00	\$400.00	\$400.00
0100-0332-0-0000-2420-520003-053-0000	\$0.00	\$400.00	\$400.00
0100-0332-0-1156-1000-520003-075-0021	\$0.00	\$500.00	\$500.00
0100-0332-0-1156-1000-520003-075-0030	\$0.00	\$500.00	\$500.00
0100-0332-0-1156-1000-520003-075-0031	\$0.00	\$500.00	\$500.00
0100-3150-0-1110-1000-520003-026-0000	\$0.00	\$500.00	\$500.00
0100-6500-0-5760-3120-520003-039-0000	\$0.00	\$600.00	\$600.00
0100-2600-0-1110-4000-520003-020-0000	\$0.00	\$605.00	\$605.00
0100-0000-0-0000-2100-520003-053-0000	\$0.00	\$750.00	\$750.00
0100-0000-0-0000-2100-520003-062-0000	\$0.00	\$750.00	\$750.00
0100-0332-0-0000-2140-520003-055-0000	\$0.00	\$750.00	\$750.00
0100-0332-0-0000-2700-520003-021-0000	\$0.00	\$750.00	\$750.00
0100-0332-0-0000-2700-520003-022-0000	\$0.00	\$750.00	\$750.00
0100-0332-0-0000-2700-520003-023-0000	\$0.00	\$750.00	\$750.00
0100-0332-0-0000-2700-520003-024-0000	\$0.00	\$750.00	\$750.00
0100-0332-0-0000-2700-520003-025-0000	\$0.00	\$750.00	\$750.00
0100-0332-0-0000-2700-520003-026-0000	\$0.00	\$750.00	\$750.00
0100-0332-0-0000-2700-520003-027-0000	\$0.00	\$750.00	\$750.00
0100-0332-0-0000-2700-520003-028-0000	\$0.00	\$750.00	\$750.00
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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Evnonces			
Expenses 0100-0332-0-0000-2700-520003-029-0000	\$0.00	\$750.00	\$750.00
0100-1100-0-0000-2700-520003-021-0000	\$0.00	\$750.00	\$750.00
0100-1100-0-0000-2700-520003-022-0000	\$0.00	\$750.00	\$750.00
0100-1100-0-0000-2700-520003-023-0000	\$0.00	\$750.00	\$750.00
0100-1100-0-0000-2700-520003-024-0000	\$0.00	\$750.00	\$750.00
0100-1100-0-0000-2700-520003-025-0000	\$0.00	\$750.00	\$750.00
0100-1100-0-0000-2700-520003-026-0000	\$0.00	\$750.00	\$750.00
0100-1100-0-0000-2700-520003-027-0000	\$0.00	\$750.00	\$750.00
0100-1100-0-0000-2700-520003-028-0000	\$0.00	\$750.00	\$750.00
0100-1100-0-0000-2700-520003-029-0000	\$0.00	\$750.00	\$750.00
0100-1100-0-0000-2700-520003-030-0000	\$0.00	\$750.00	\$750.00
0100-1100-0-0000-2700-520003-031-0000	\$0.00	\$750.00	\$750.00
0100-0332-0-0000-2150-520003-005-0000	\$0.00	\$750.00	\$750.00
0100-9064-0-0000-3120-520003-062-0000	\$0.00	\$800.00	\$800.00
0100-0000-0-0000-7110-520003-002-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0000-0-0000-7150-520003-002-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-0000-2700-520003-051-0000	\$0.00	\$1,000.00	\$1,000.00
0100-4203-0-1110-1000-520003-005-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-0000-2140-520003-051-0000	\$0.00	\$1,100.00	\$1,100.00
0100-0332-0-0000-2700-520003-030-0000	\$0.00	\$1,500.00	\$1,500.00
0100-0332-0-0000-2700-520003-031-0000	\$0.00	\$1,500.00	\$1,500.00
0100-0332-0-0000-3110-520003-020-0000	\$0.00	\$1,500.00	\$1,500.00
0100-0332-0-0000-3130-520003-063-0000	\$0.00	\$1,500.00	\$1,500.00
0100-6500-0-5760-1120-520003-039-0000	\$0.00	\$1,500.00	\$1,500.00
0100-6266-0-0000-2140-520003-005-0000	\$0.00	\$1,910.00	\$1,910.00
0100-0000-0-0000-7300-520003-004-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0000-0-0000-7700-520003-061-0000	\$0.00	\$2,000.00	\$2,000.00
0100-3010-0-0000-2150-520003-005-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0000-0-0000-7400-520003-003-0000	\$0.00	\$2,500.00	\$2,500.00
0100-0332-0-0000-3140-520003-062-0000	\$0.00	\$3,000.00	\$3,000.00
0100-0000-0-0000-3120-520003-062-0000	\$0.00	\$4,500.00	\$4,500.00
0100-3010-0-0000-3600-520003-005-0167	\$0.00	\$7,000.00	\$7,000.00
0100-9064-0-0000-3140-520003-062-0000	\$0.00	\$8,000.00	\$8,000.00
0100-0332-0-0000-2420-520003-061-0000	\$0.00	\$10,035.00	\$10,035.00
0100-3010-0-0000-2140-520003-005-0000	\$0.00	\$20,000.00	\$20,000.00
0100-0000-0-0000-2140-530000-053-0000	\$0.00	\$50.00	\$50.00
0100-9064-0-0000-3140-530000-062-0000	\$0.00	\$200.00	\$200.00
0100-0332-0-1156-1000-530000-075-0021	\$0.00	\$250.00	\$250.00
0100-9064-0-0000-3120-530000-062-0000	\$0.00	\$300.00	\$300.00
0100-0000-0-0000-3600-530000-014-0000	\$0.00	\$400.00	\$400.00
0100-0332-0-1156-1000-530000-075-0030	\$0.00	\$400.00	\$400.00
0100-0332-0-1156-1000-530000-075-0031	\$0.00	\$400.00	\$400.00
0100-0000-0-0000-7400-530000-003-0000	\$0.00	\$500.00	\$500.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-7700-530000-061-0000	\$0.00	\$500.00	\$500.00
0100-0000-0-1160-1000-530000-053-0000	\$0.00	\$797.00	\$797.00
0100-1100-0-1110-1000-530000-028-0000	\$0.00	\$1,000.00	\$1,000.00
0100-8150-0-0000-8100-530000-010-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-0000-3130-530000-063-0000	\$0.00	\$1,100.00	\$1,100.00
0100-0000-0-0000-7300-530000-004-0000	\$0.00	\$3,500.00	\$3,500.00
0100-0000-0-0000-7150-530000-002-0000	\$0.00	\$18,105.09	\$18,105.09
0100-0000-0-1110-1000-540000-001-0000	\$0.00	\$12,000.00	\$12,000.00
0100-0000-0-0000-3600-540000-014-0000	\$0.00	\$22,000.00	\$22,000.00
0100-0000-0-0000-7200-540000-001-0000	\$0.00	\$530,000.00	\$530,000.00
0100-0000-0-0000-8200-550010-010-0000	\$0.00	\$200,000.00	\$200,000.00
0100-0000-0-0000-8200-550020-010-0000	\$0.00	\$800,000.00	\$800,000.00
0100-0000-0-0000-8200-550030-010-0000	\$0.00	\$280,000.00	\$280,000.00
0100-8150-0-0000-8100-550050-011-0000	\$0.00	\$750.00	\$750.00
0100-0000-0-0000-8200-550050-012-0000	\$0.00	\$5,000.00	\$5,000.00
0100-0000-0-0000-8200-550050-010-0000	\$0.00	\$12,000.00	\$12,000.00
0100-0000-0-0000-8200-550055-010-0000	\$0.00	\$6,000.00	\$6,000.00
0100-0000-0-0000-8200-550060-014-0000	\$0.00	\$4,100.00	\$4,100.00
0100-0000-0-0000-8200-550060-016-0000	\$0.00	\$7,200.00	\$7,200.00
0100-0000-0-0000-8200-550070-010-0000	\$0.00	\$15,000.00	\$15,000.00
0100-2600-0-1110-4000-560000-020-0000	\$0.00	\$100.00	\$100.00
0100-0332-0-0000-3130-560000-063-0000	\$0.00	\$165.00	\$165.00
0100-0000-0-0000-7700-560000-061-0000	\$0.00	\$190.00	\$190.00
0100-0332-0-3550-2700-560000-038-0000	\$0.00	\$200.00	\$200.00
0100-1100-0-0000-2700-560000-030-0000	\$0.00	\$315.00	\$315.00
0100-0000-0-0000-2100-560000-053-0000	\$0.00	\$390.00	\$390.00
0100-0332-0-0000-3140-560000-062-0000	\$0.00	\$400.00	\$400.00
0100-6500-0-5760-2100-560000-039-0000	\$0.00	\$400.00	\$400.00
0100-1100-0-0000-2700-560000-028-0000	\$0.00	\$484.00	\$484.00
0100-1100-0-0000-2700-560000-031-0000	\$0.00	\$493.00	\$493.00
0100-4035-0-0000-2140-560000-005-0000	\$0.00	\$500.00	\$500.00
0100-1100-0-0000-2700-560000-027-0000	\$0.00	\$595.00	\$595.00
0100-0332-0-3550-1000-560000-038-0000	\$0.00	\$600.00	\$600.00
0100-1100-0-0000-2700-560000-029-0000	\$0.00	\$629.00	\$629.00
0100-1100-0-0000-2700-560000-026-0000	\$0.00	\$667.00	\$667.00
0100-1100-0-0000-2700-560000-025-0000	\$0.00	\$689.00	\$689.00
0100-0332-0-0000-2140-560000-051-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3010-0-0000-2150-560000-005-0000	\$0.00	\$1,000.00	\$1,000.00
0100-1100-0-0000-2700-560000-024-0000	\$0.00	\$1,100.00	\$1,100.00
0100-0000-0-0000-8200-560000-010-0000	\$0.00	\$1,150.00	\$1,150.00
0100-0000-0-0000-7400-560000-003-0000	\$0.00	\$1,500.00	\$1,500.00
0100-0000-0-0000-7300-560000-004-0000	\$0.00	\$1,540.00	\$1,540.00
0100-1100-0-0000-2700-560000-023-0000	\$0.00	\$1,597.00	\$1,597.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expanses			
Expenses 0100-1100-0-0000-2700-560000-021-0000	\$0.00	\$1,719.00	\$1,719.00
0100-0332-0-0000-2150-560000-005-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-1110-1000-560000-056-0000	\$0.00	\$2,245.00	\$2,245.00
0100-1100-0-0000-2700-560000-022-0000	\$0.00	\$2,621.00	\$2,621.00
0100-1100-0-1110-1000-560000-025-0000	\$0.00	\$3,000.00	\$3,000.00
0100-1100-0-1110-1000-560000-027-0000	\$0.00	\$3,000.00	\$3,000.00
0100-1100-0-1110-1000-560000-028-0000	\$0.00	\$3,000.00	\$3,000.00
0100-1100-0-1110-1000-560000-031-0000	\$0.00	\$3,000.00	\$3,000.00
0100-1100-0-1110-1000-560000-021-0000	\$0.00	\$3,484.00	\$3,484.00
0100-1100-0-1110-1000-560000-029-0000	\$0.00	\$4,000.00	\$4,000.00
0100-1100-0-1110-1000-560000-023-0000	\$0.00	\$4,005.00	\$4,005.00
0100-0000-0-0000-8200-560000-016-0000	\$0.00	\$5,000.00	\$5,000.00
0100-0000-0-0000-8200-560000-017-0000	\$0.00	\$5,000.00	\$5,000.00
0100-0332-0-1156-1000-560000-075-0021	\$0.00	\$5,000.00	\$5,000.00
0100-1100-0-1110-1000-560000-024-0000	\$0.00	\$5,100.00	\$5,100.00
0100-1100-0-1110-1000-560000-022-0000	\$0.00	\$5,417.00	\$5,417.00
0100-1100-0-1110-1000-560000-026-0000	\$0.00	\$5,500.00	\$5,500.00
0100-1100-0-1110-1000-560000-030-0000	\$0.00	\$5,553.00	\$5,553.00
0100-0000-0-0000-7150-560000-002-0000	\$0.00	\$6,000.00	\$6,000.00
0100-0332-0-1156-1000-560000-075-0030	\$0.00	\$10,000.00	\$10,000.00
0100-0332-0-1156-1000-560000-075-0031	\$0.00	\$10,000.00	\$10,000.00
0100-8150-0-0000-8100-560000-010-0000	\$0.00	\$15,185.00	\$15,185.00
0100-0000-0-0000-3600-560000-014-0000	\$0.00	\$18,000.00	\$18,000.00
0100-0000-0-0000-7550-560000-015-0000	\$0.00	\$25,000.00	\$25,000.00
0100-0000-0-0000-8200-560000-012-0000	\$0.00	\$30,000.00	\$30,000.00
0100-0332-0-1110-1000-560000-050-0000	\$0.00	\$45,700.00	\$45,700.00
0100-8150-0-0000-8100-560000-011-0000	\$0.00	\$65,000.00	\$65,000.00
0100-8150-0-0000-8100-560000-018-0000	\$0.00	\$500,000.00	\$500,000.00
0100-0000-0-0000-7200-571000-001-0000	\$0.00	(\$40,000.00)	(\$40,000.00)
0100-0000-0-0000-3600-571000-014-0000	\$0.00	\$40,000.00	\$40,000.00
0100-0332-0-1110-1000-571005-056-0000	\$0.00	(\$45,358.00)	(\$45,358.00)
0100-0000-0-0000-8200-571005-012-0000	\$0.00	\$50.00	\$50.00
0100-2600-0-1110-4000-571005-020-0000	\$0.00	\$50.00	\$50.00
0100-8150-0-0000-8100-571005-011-0000	\$0.00	\$50.00	\$50.00
0100-1100-0-1110-1000-571005-025-0000	\$0.00	\$60.00	\$60.00
0100-1100-0-1110-1000-571005-028-0000	\$0.00	\$100.00	\$100.00
0100-0000-0-0000-7150-571005-002-0000	\$0.00	\$100.00	\$100.00
0100-0332-0-0000-3140-571005-062-0000	\$0.00	\$100.00	\$100.00
0100-1100-0-0000-2700-571005-026-0000	\$0.00	\$100.00	\$100.00
0100-1100-0-0000-2700-571005-029-0000	\$0.00	\$100.00	\$100.00
0100-2600-0-1110-4000-571005-021-0000	\$0.00	\$100.00	\$100.00
0100-2600-0-1110-4000-571005-022-0000	\$0.00	\$100.00	\$100.00
0100-2600-0-1110-4000-571005-023-0000	\$0.00	\$100.00	\$100.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses 0100-2600-0-1110-4000-571005-024-0000	\$0.00	\$100.00	\$100.00
0100-2600-0-1110-4000-571005-024-0000	\$0.00	\$100.00 \$100.00	\$100.00 \$100.00
0100-2600-0-1110-4000-571005-025-0000	\$0.00	\$100.00	\$100.00
0100-2600-0-1110-4000-571005-027-0000	\$0.00	\$100.00	\$100.00
0100-2600-0-1110-4000-571005-028-0000	\$0.00	\$100.00	\$100.00
0100-2600-0-1110-4000-571005-029-0000	\$0.00	\$100.00	\$100.00
0100-0332-0-1110-1000-571005-027-0000	\$0.00	\$100.00	\$100.00
0100-3150-0-0000-2495-571005-029-0000	\$0.00	\$100.00	\$100.00
0100-3150-0-1110-1000-571005-029-0000	\$0.00	\$100.00	\$100.00
0100-1100-0-0000-2700-571005-028-0000	\$0.00	\$150.00	\$150.00
0100-6500-0-5760-2100-571005-039-0000	\$0.00	\$150.00	\$150.00
0100-1100-0-1110-1000-571005-022-0160	\$0.00	\$200.00	\$200.00
0100-0000-0-0000-7400-571005-003-0000	\$0.00	\$200.00	\$200.00
0100-1100-0-0000-2700-571005-022-0000	\$0.00	\$200.00	\$200.00
0100-1100-0-0000-2700-571005-027-0000	\$0.00	\$200.00	\$200.00
0100-1100-0-0000-2420-571005-021-0000	\$0.00	\$200.00	\$200.00
0100-1100-0-0000-2700-571005-021-0000	\$0.00	\$200.00	\$200.00
0100-3150-0-0000-2700-571005-024-0000	\$0.00	\$200.00	\$200.00
0100-1100-0-1110-1000-571005-021-0160	\$0.00	\$250.00	\$250.00
0100-1100-0-1110-1000-571005-024-0160	\$0.00	\$250.00	\$250.00
0100-1100-0-0000-2700-571005-025-0000	\$0.00	\$260.00	\$260.00
0100-1100-0-1110-1000-571005-026-0000	\$0.00	\$300.00	\$300.00
0100-1100-0-1110-1000-571005-027-0000	\$0.00	\$300.00	\$300.00
0100-0332-0-0000-2140-571005-051-0000	\$0.00	\$300.00	\$300.00
0100-3150-0-0000-2495-571005-024-0000	\$0.00	\$300.00	\$300.00
0100-1100-0-1110-1000-571005-022-0000	\$0.00	\$350.00	\$350.00
0100-1100-0-1110-1000-571005-023-0160	\$0.00	\$400.00	\$400.00
0100-1100-0-1110-1000-571005-028-0160	\$0.00	\$400.00	\$400.00
0100-2600-0-1110-1000-571005-072-0000	\$0.00	\$400.00	\$400.00
0100-3150-0-1110-1000-571005-027-0000	\$0.00	\$400.00	\$400.00
0100-1100-0-1110-1000-571005-029-0160	\$0.00	\$500.00	\$500.00
0100-0332-0-3550-1000-571005-038-0000	\$0.00	\$500.00	\$500.00
0100-3150-0-1110-1000-571005-023-0000	\$0.00	\$500.00	\$500.00
0100-9064-0-0000-3110-571005-062-0000	\$0.00	\$500.00	\$500.00
0100-9064-0-0000-3130-571005-062-0000	\$0.00	\$500.00	\$500.00
0100-1100-0-1110-1000-571005-026-0160	\$0.00	\$500.00	\$500.00
0100-3150-0-1110-1000-571005-022-0000	\$0.00	\$500.00	\$500.00
0100-3150-0-1110-1000-571005-028-0000	\$0.00	\$500.00	\$500.00
0100-0332-0-1110-1000-571005-030-0000	\$0.00	\$500.00	\$500.00
0100-3150-0-0000-2495-571005-030-0000	\$0.00	\$500.00	\$500.00
0100-3150-0-1110-1000-571005-031-0000	\$0.00	\$500.00	\$500.00
0100-0000-0-0000-2140-571005-053-0000	\$0.00	\$550.00	\$550.00
0100-1100-0-1110-1000-571005-023-0000	\$0.00	\$600.00	\$600.00

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FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses 0100-9064-0-0000-3140-571005-062-0000	\$0.00	\$600.00	\$600.00
0100-100-0-1110-1000-571005-027-0160	\$0.00	\$700.00	\$700.00
0100-1100-0-1110-1000-571005-030-0000	\$0.00	\$800.00	\$800.00
0100-0332-0-1110-1000-571005-072-0000	\$0.00	\$800.00	\$800.00
0100-0332-0-1110-1000-371003-072-0000	\$0.00	\$800.00	\$800.00
0100-1100-0-0000-2700-371003-030-0000	\$0.00	\$1,000.00	\$1,000.00
0100-1100-0-1110-1000-371003-023-0100	\$0.00	\$1,000.00	
0100-4203-0-0000-2495-571005-005-0000	\$0.00	\$1,000.00	\$1,000.00 \$1,000.00
0100-4203-0-0000-2493-371003-003-0000	\$0.00	\$1,000.00	· ·
0100-4203-0-1110-1000-371003-003-0000	\$0.00		\$1,000.00
		\$1,000.00	\$1,000.00
0100-3150-0-0000-2420-571005-030-0000	\$0.00	\$1,000.00	\$1,000.00
0100-4035-0-0000-2140-571005-005-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0000-0-0000-2100-571005-053-0000	\$0.00	\$1,100.00	\$1,100.00
0100-1100-0-1110-1000-571005-031-0000	\$0.00	\$1,200.00	\$1,200.00
0100-0332-0-1110-1000-571005-022-0000	\$0.00	\$1,638.00	\$1,638.00
0100-3010-0-0000-2150-571005-005-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-0000-2495-571005-055-0000	\$0.00	\$5,000.00	\$5,000.00
0100-6266-0-0000-2140-571005-005-0000	\$0.00	\$9,550.00	\$9,550.00
0100-0000-0-0000-3600-571011-014-0000	\$0.00	(\$6,470.54)	(\$6,470.54)
0100-0000-0-0000-8200-571011-017-0000	\$0.00	\$75.00	\$75.00
0100-8150-0-0000-8100-571011-011-0000	\$0.00	\$392.50	\$392.50
0100-0000-0-0000-8200-571011-012-0000	\$0.00	\$6,003.04	\$6,003.04
0100-0000-0-0000-3600-571020-014-0000	\$0.00	(\$373,356.30)	(\$373,356.30)
0100-1100-0-1110-1000-571020-027-0000	\$0.00	\$200.00	\$200.00
0100-2600-0-1110-4000-571020-020-0000	\$0.00	\$200.00	\$200.00
0100-3150-0-1110-1000-571020-024-0000	\$0.00	\$200.00	\$200.00
0100-1100-0-1110-1000-571020-021-0000	\$0.00	\$500.00	\$500.00
0100-3150-0-1110-1000-571020-028-0000	\$0.00	\$811.00	\$811.00
0100-1100-0-1110-1000-571020-029-0000	\$0.00	\$960.30	\$960.30
0100-0000-0-0000-2100-571020-053-3120	\$0.00	\$1,000.00	\$1,000.00
0100-2600-0-1110-4000-571020-026-0000	\$0.00	\$1,000.00	\$1,000.00
0100-2600-0-1110-4000-571020-021-0000	\$0.00	\$1,000.00	\$1,000.00
0100-2600-0-1110-4000-571020-022-0000	\$0.00	\$1,000.00	\$1,000.00
0100-2600-0-1110-4000-571020-023-0000	\$0.00	\$1,000.00	\$1,000.00
0100-2600-0-1110-4000-571020-024-0000	\$0.00	\$1,000.00	\$1,000.00
0100-2600-0-1110-4000-571020-025-0000	\$0.00	\$1,000.00	\$1,000.00
0100-2600-0-1110-4000-571020-027-0000	\$0.00	\$1,000.00	\$1,000.00
0100-2600-0-1110-4000-571020-029-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-1110-1000-571020-025-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-1135-4000-571020-021-0000	\$0.00	\$1,300.00	\$1,300.00
0100-1100-0-1110-1000-571020-025-0000	\$0.00	\$1,500.00	\$1,500.00
0100-1100-0-1110-1000-571020-024-0000	\$0.00	\$1,500.00	\$1,500.00
0100-3010-0-0000-3600-571020-005-0167	\$0.00	\$1,510.00	\$1,510.00

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FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Evnonces			
Expenses 0100-1100-0-1110-1000-571020-023-0000	\$0.00	\$2,000.00	\$2,000.00
0100-3182-0-3550-1000-571020-038-0000	\$0.00	\$2,000.00	\$2,000.00
0100-1100-0-1110-1000-571020-026-0000	\$0.00	\$2,100.00	\$2,100.00
0100-1100-0-1110-1000-571020-022-0000	\$0.00	\$3,000.00	\$3,000.00
0100-3150-0-1110-1000-571020-022-0000	\$0.00	\$3,500.00	\$3,500.00
0100-3150-0-1110-1000-571020-026-0000	\$0.00	\$3,500.00	\$3,500.00
0100-3150-0-1110-1000-571020-031-0000	\$0.00	\$3,500.00	\$3,500.00
0100-0332-0-1156-1000-571020-075-0021	\$0.00	\$4,000.00	\$4,000.00
0100-2600-0-1135-4000-571020-073-0021	\$0.00	\$4,000.00	\$4,000.00
0100-0332-0-1156-1000-571020-075-0030	\$0.00	\$9,000.00	\$9,000.00
0100-0332-0-1156-1000-571020-075-0031	\$0.00	\$9,000.00	\$9,000.00
0100-3150-0-1110-1000-571020-075-0001	\$0.00	\$9,000.00	\$9,000.00
0100-1100-0-1110-1000-571020-025-0000	\$0.00	\$10,000.00	\$10,000.00
0100-1100-0-1110-1000-571020-031-0000	\$0.00	\$14,075.00	
0100-0332-0-1135-4000-571020-057-0030	\$0.00	\$18,000.00	\$14,075.00
0100-0332-0-1135-4000-571020-057-0030	\$0.00	\$18,000.00	\$18,000.00
0100-0332-0-1133-4000-371020-037-0031	\$0.00	\$20,000.00	\$18,000.00
0100-2600-0-1110-1000-571020-072-0000	\$0.00	\$20,000.00	\$20,000.00
0100-2300-0-1110-1000-371020-072-0000	\$0.00	\$20,000.00	\$20,000.00
0100-0332-0-1110-1000-371020-030-0170	\$0.00	*	\$200,000.00
0100-0332-0-1110-1000-571025-020-0000	\$0.00	(\$475,000.00)	(\$475,000.00)
0100-0332-0-1110-1000-371023-020-0000	\$0.00	\$475,000.00	\$475,000.00
		(\$115,880.00)	(\$115,880.00)
0100-0332-0-0000-2420-571030-056-0000	\$0.00	\$10.00	\$10.00
0100-0332-0-1134-1000-571030-053-0000	\$0.00	\$10.00	\$10.00
0100-0000-0-0000-8200-571030-012-0000	\$0.00	\$50.00	\$50.00
0100-6500-0-5760-2100-571030-039-0000	\$0.00	\$50.00	\$50.00
0100-1100-0-1110-1000-571030-022-0160	\$0.00	\$100.00	\$100.00
0100-0332-0-0000-2140-571030-051-0000	\$0.00	\$100.00	\$100.00
0100-1100-0-0000-2700-571030-030-0000	\$0.00	\$100.00	\$100.00
0100-4035-0-0000-2140-571030-005-0000	\$0.00	\$100.00	\$100.00
0100-0332-0-1110-1000-571030-024-0000	\$0.00	\$100.00	\$100.00
0100-1100-0-1110-1000-571030-028-0160	\$0.00	\$170.00	\$170.00
0100-1100-0-1110-1000-571030-029-0000	\$0.00	\$200.00	\$200.00
0100-3150-0-0000-2495-571030-029-0000	\$0.00	\$200.00	\$200.00
0100-8150-0-0000-8100-571030-011-0000	\$0.00	\$200.00	\$200.00
0100-1100-0-1110-1000-571030-021-0000	\$0.00	\$250.00	\$250.00
0100-0332-0-1110-1000-571030-056-0000	\$0.00	\$250.00	\$250.00
0100-2600-0-1110-4000-571030-072-0000	\$0.00	\$270.00	\$270.00
0100-0332-0-1110-1000-571030-031-0000	\$0.00	\$279.00	\$279.00
0100-0000-0-0000-7700-571030-061-0000	\$0.00	\$300.00	\$300.00
0100-3150-0-0000-2495-571030-022-0000	\$0.00	\$300.00	\$300.00
0100-3150-0-1110-1000-571030-028-0000	\$0.00	\$314.00	\$314.00
0100-0332-0-1156-1000-571030-075-0021	\$0.00	\$325.00	\$325.00

**E54** 71 of 91 6/5/2023 7:22:44AM

ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Evnances			
Expenses 0100-0332-0-1156-1000-571030-075-0030	\$0.00	\$325.00	\$325.00
0100-0332-0-1156-1000-571030-075-0031	\$0.00	\$325.00	\$325.00
0100-3150-0-1110-1000-571030-023-0000	\$0.00	\$500.00	\$500.00
0100-9064-0-0000-3110-571030-062-0000	\$0.00	\$500.00	\$500.00
0100-9064-0-0000-3130-571030-062-0000	\$0.00	\$500.00	\$500.00
0100-9064-0-0000-3140-571030-062-0000	\$0.00	\$500.00	\$500.00
0100-1100-0-0000-2700-571030-026-0000	\$0.00	\$500.00	\$500.00
0100-0332-0-0000-2150-571030-005-0000	\$0.00	\$500.00	\$500.00
0100-3150-0-1110-1000-571030-025-0000	\$0.00	\$500.00	\$500.00
0100-1100-0-1110-1000-571030-023-0000	\$0.00	\$500.00	\$500.00
0100-1100-0-1110-1000-571030-025-0000	\$0.00	\$600.00	\$600.00
0100-1100-0-1110-1000-571030-028-0000	\$0.00	\$600.00	\$600.00
0100-3150-0-0000-2495-571030-023-0000	\$0.00	\$600.00	\$600.00
0100-0000-0-0000-2140-571030-053-0000	\$0.00	\$650.00	\$650.00
0100-0000-0-0000-7300-571030-004-0000	\$0.00	\$650.00	\$650.00
0100-0332-0-0000-3140-571030-062-0000	\$0.00	\$800.00	\$800.00
0100-0332-0-3550-1000-571030-038-0000	\$0.00	\$950.00	\$950.00
0100-1100-0-0000-2700-571030-028-0000	\$0.00	\$1,000.00	\$1,000.00
0100-4203-0-0000-2495-571030-005-0000	\$0.00	\$1,000.00	\$1,000.00
0100-4203-0-1110-1000-571030-005-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3150-0-1110-1000-571030-024-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3150-0-1110-1000-571030-027-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3150-0-1110-1000-571030-029-0000	\$0.00	\$1,000.00	\$1,000.00
0100-8150-0-0000-8100-571030-010-0000	\$0.00	\$1,000.00	\$1,000.00
0100-1100-0-1110-1000-571030-027-0000	\$0.00	\$1,100.00	\$1,100.00
0100-1100-0-0000-2700-571030-025-0000	\$0.00	\$1,100.00	\$1,100.00
0100-1100-0-0000-2700-571030-021-0000	\$0.00	\$1,250.00	\$1,250.00
0100-3150-0-1110-1000-571030-022-0000	\$0.00	\$1,380.00	\$1,380.00
0100-1100-0-0000-2700-571030-027-0000	\$0.00	\$1,400.00	\$1,400.00
0100-1100-0-0000-2700-571030-022-0000	\$0.00	\$1,500.00	\$1,500.00
0100-1100-0-0000-2700-571030-023-0000	\$0.00	\$1,500.00	\$1,500.00
0100-1100-0-1110-1000-571030-022-0000	\$0.00	\$1,700.00	\$1,700.00
0100-1100-0-1110-1000-571030-026-0000	\$0.00	\$1,922.00	\$1,922.00
0100-0000-0-0000-3600-571030-014-0000	\$0.00	\$2,000.00	\$2,000.00
0100-9064-0-1110-1000-571030-062-0000	\$0.00	\$2,000.00	\$2,000.00
0100-2600-0-1110-4000-571030-020-0000	\$0.00	\$2,000.00	\$2,000.00
0100-1100-0-0000-2700-571030-029-0000	\$0.00	\$2,450.00	\$2,450.00
0100-3150-0-1110-1000-571030-030-0000	\$0.00	\$2,500.00	\$2,500.00
0100-1100-0-0000-2700-571030-031-0000	\$0.00	\$3,000.00	\$3,000.00
0100-1100-0-0000-2700-571030-024-0000	\$0.00	\$3,000.00	\$3,000.00
0100-0332-0-0000-3130-571030-063-0000	\$0.00	\$4,900.00	\$4,900.00
0100-0332-0-0000-2495-571030-005-0000	\$0.00	\$5,000.00	\$5,000.00
0100-0000-0-0000-7400-571030-003-0000	\$0.00	\$6,000.00	\$6,000.00

ResolutionNo. 32-23

**E65** 72 of 91 6/5/2023 7:22:44AM

1010-00000-00000-1000-571030-035-0000   \$6,900.00   \$7,200.00   \$100-0000-00000-2100-571030-035-0000   \$0.00   \$7,200.00   \$7,200.00   \$100-1100-01110-1000-571030-030-0000   \$0.00   \$5,000.00   \$7,900.00   \$7,900.00   \$100-0100-0000-2105-571030-030-0000   \$0.00   \$0.00   \$10,000.00   \$10,
0100-0000-0-0000-2100-571030-053-0000   \$7,200.00   \$7,200.00   \$7,900.00
0100-1100-01110-1000-571030-030-0000   \$7,900.00   \$7,900.00   \$8,000.00   \$8,000.00   \$8,000.00   \$8,000.00   \$10,000.0
100-3010-0-0000-2495-571030-031-0000   \$0.000   \$10,000.00   \$10,000.00   \$10,000.00   \$10,000.00   \$10,000.00   \$10,000.00   \$10,000.00   \$10,000.00   \$10,000.00   \$10,000.00   \$10,000.00   \$10,000.00   \$10,000.00   \$10,000.00   \$10,000.00   \$10,000.000   \$10,000.00   \$10,00
100-1100-0-1110-1000-571030-060-0000   \$0.000   \$10,000.00   \$10,000
0100-0000-0000-3160-571030-060-0000         \$0.00         \$10,000.00         \$10,000.00           0100-0000-0000-2200-571040-017-0000         \$0.00         \$25.00         \$25.00           0100-0332-0-1032-0000-27104-571040-057-0000         \$0.00         \$50.00         \$50.00           0100-0332-0-0000-2140-571040-051-0000         \$0.00         \$50.00         \$50.00           0100-0332-0-0000-2140-571040-015-0000         \$0.00         \$50.00         \$50.00           0100-4035-0-0000-2140-571040-011-0000         \$0.00         \$50.00         \$50.00           0100-8150-0-0000-8100-571040-011-0000         \$0.00         \$50.00         \$50.00           0100-8150-0-0000-2495-571040-012-0000         \$0.00         \$100.00         \$100.00           0100-0000-0000-2495-571040-029-0000         \$0.00         \$150.00         \$150.00           0100-0000-0000-7150-571040-029-0000         \$0.00         \$200.00         \$200.00           0100-0000-0000-7150-571040-029-0000         \$0.00         \$250.00         \$200.00           0100-0000-0000-7150-571040-025-0000         \$0.00         \$250.00         \$250.00           0100-0332-00000-2495-571040-026-0000         \$0.00         \$250.00         \$250.00           0100-0332-00000-2495-571040-026-0000         \$0.00         \$250.00         \$250.00
0100-0000-0000-8200-571040-017-0000         \$0.00         \$34,630.00)         \$325,00           0100-0332-0-1135-40000-571040-057-0000         \$0.00         \$50.00         \$50.00           0100-0332-0-0000-2140-571040-051-0000         \$0.00         \$50.00         \$50.00           0100-0332-0-3550-2700-571040-038-0000         \$0.00         \$50.00         \$50.00           0100-8150-0-0000-8100-571040-011-0000         \$0.00         \$50.00         \$50.00           0100-8150-0-0000-8100-571040-010-0000         \$0.00         \$100.00         \$50.00           0100-8150-0-0000-8100-571040-010-0000         \$0.00         \$150.00         \$100.00           0100-8150-0-0000-2495-571040-010-0000         \$0.00         \$150.00         \$100.00           0100-0000-0000-7150-571040-010-000         \$0.00         \$150.00         \$150.00           0100-2600-000-7150-571040-010-000         \$0.00         \$200.00         \$200.00           0100-2600-0-1110-4000-571040-02-0000         \$0.00         \$200.00         \$200.00           0100-2600-0-1110-4000-571040-053-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2420-571040-053-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2420-571040-050-000         \$0.00         \$250.00         \$250.00
0100-0332-0-1135-4000-571040-057-0000         \$0.00         \$25.00         \$50.00           0100-0332-0-0000-2140-571040-051-0000         \$0.00         \$50.00         \$50.00           0100-0332-0-0000-2140-571040-035-0000         \$0.00         \$50.00         \$50.00           0100-0332-0-3550-2700-571040-011-0000         \$0.00         \$50.00         \$50.00           0100-8150-0-0000-8100-571040-011-0000         \$0.00         \$100.00         \$100.00           0100-8150-0-0000-8100-571040-014-0000         \$0.00         \$150.00         \$105.00           0100-0000-0000-2405-571040-024-0000         \$0.00         \$150.00         \$150.00           0100-0000-0000-2405-571040-022-0000         \$0.00         \$200.00         \$200.00           0100-0000-0000-2100-571040-025-0000         \$0.00         \$200.00         \$200.00           0100-0332-0-0000-2100-571040-055-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2150-571040-055-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2150-571040-05-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2150-571040-05-0000         \$0.00         \$250.00         \$250.00           0100-03032-0-0000-249-5-571040-025-0000         \$0.00         \$250.00         \$250.00
0100-4035-0-0000-2140-571040-005-0000   \$0.00   \$50.00   \$50.00   \$50.00   \$
0100-0332-0-3550-2700-571040-011-0000         \$0.00         \$50.00         \$50.00           0100-8150-0-0000-8100-571040-011-0000         \$0.00         \$100.00         \$100.00           0100-8150-0-0000-8100-571040-014-0000         \$0.00         \$100.00         \$100.00           0100-0000-0000-2495-571040-014-0000         \$0.00         \$125.00         \$150.00           0100-0150-0-0000-2495-571040-029-0000         \$0.00         \$150.00         \$150.00           0100-02600-0-1110-4000-571040-020-0000         \$0.00         \$200.00         \$200.00           0100-0332-0-0000-2420-571040-053-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2420-571040-056-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2450-571040-005-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2495-571040-005-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2495-571040-005-0000         \$0.00         \$250.00         \$250.00           0100-0300-0000-2495-571040-005-0000         \$0.00         \$400.00         \$400.00           0100-1100-0-1110-1000-571040-021-0000         \$0.00         \$500.00         \$500.00           0100-1100-0-1100-0-0000-2700-571040-023-0000         \$0.00         \$500.00         \$500.00
0100-8150-0-0000-8100-571040-011-0000         \$0.00         \$50.00         \$100.00           0100-8150-0-0000-8100-571040-010-0000         \$0.00         \$100.00         \$100.00           0100-0000-0000-3600-571040-014-0000         \$0.00         \$125.00         \$125.00           0100-3150-0-0000-2495-571040-029-0000         \$0.00         \$150.00         \$150.00           0100-0000-0000-150-571040-020-0000         \$0.00         \$200.00         \$200.00           0100-2600-0-1110-4000-571040-020-0000         \$0.00         \$250.00         \$250.00           0100-0000-0-0000-2100-571040-05-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2420-571040-056-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2140-571040-056-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2150-571040-056-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2160-571040-056-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2160-571040-056-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2160-571040-056-0000         \$0.00         \$250.00         \$250.00           0100-100-0000-2705-571040-056-0000         \$0.00         \$250.00         \$250.00 </td
$\begin{array}{c} 10100-8150-0-0000-8100-571040-010-0000 \\ 10100-0000-0-0000-3600-571040-014-0000 \\ 10100-0000-0-0000-2495-571040-029-0000 \\ 10100-0000-0-0000-2495-571040-029-0000 \\ 10100-0000-0-0000-7150-571040-020-0000 \\ 10100-0000-0-0000-7150-571040-020-0000 \\ 10100-0000-0-0000-2495-571040-020-0000 \\ 10100-0000-0-0000-2420-571040-053-0000 \\ 10100-0000-0-0000-2420-571040-053-0000 \\ 10100-0000-0-0000-2420-571040-050-0000 \\ 10100-0000-0-0000-2420-571040-050-0000 \\ 10100-00332-0-0000-2420-571040-050-0000 \\ 10100-0332-0-0000-2495-571040-050-0000 \\ 10100-0332-0-0000-2495-571040-050-0000 \\ 10100-0332-0-0000-2495-571040-050-0000 \\ 10100-0332-0-0000-2495-571040-050-0000 \\ 10100-0332-0-0000-2495-571040-050-0000 \\ 10100-0332-0-0000-2495-571040-050-0000 \\ 10100-0000-0-0000-7000-571040-020-0000 \\ 10100-10100-0-1110-10100-571040-023-0000 \\ 10100-1100-0-1110-0-1110-1000-571040-023-0000 \\ 10100-1100-0-1110-0-1110-1000-571040-023-0000 \\ 10100-11100-0-0000-2700-571040-023-0000 \\ 10100-11100-0-0000-2700-571040-028-0000 \\ 10100-11100-0-0000-2700-571040-028-0000 \\ 10100-11100-0-0000-2700-571040-028-0000 \\ 10100-110$
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0100-3150-0-0000-2495-571040-029-0000         \$0.00         \$150.00         \$150.00           0100-0000-0000-7150-571040-022-0000         \$0.00         \$200.00         \$200.00           0100-2600-0-1110-4000-571040-020-0000         \$0.00         \$200.00         \$200.00           0100-0000-0-0000-2100-571040-053-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2420-571040-056-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2150-571040-065-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2150-571040-065-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2495-571040-065-0000         \$0.00         \$250.00         \$250.00           0100-0332-0-0000-2495-571040-065-0000         \$0.00         \$250.00         \$250.00           0100-1032-0-0000-2495-571040-060-0000         \$0.00         \$250.00         \$250.00           0100-1100-0-1110-1000-571040-061-0000         \$0.00         \$457.00         \$400.00           0100-1100-0-1110-1000-571040-023-0000         \$0.00         \$500.00         \$500.00           0100-1100-0-0000-2700-571040-023-0000         \$0.00         \$500.00         \$500.00           0100-1100-0-0000-2700-571040-023-0000         \$0.00         \$600.00         \$600.00
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$\begin{array}{c} 0100-2600-0-1110-4000-571040-020-0000 \\ 0100-0000-0-0000-2100-571040-053-0000 \\ 0100-0332-0-0000-2420-571040-056-0000 \\ 0100-0332-0-0000-3140-571040-062-0000 \\ 0100-0332-0-0000-2150-571040-005-0000 \\ 0100-0332-0-0000-2150-571040-005-0000 \\ 0100-0332-0-0000-2150-571040-005-0000 \\ 0100-0332-0-0000-2150-571040-005-0000 \\ 0100-0332-0-0000-2150-571040-005-0000 \\ 0100-0000-0-0000-2700-571040-005-0000 \\ 0100-1000-0-0000-7700-571040-005-0000 \\ 0100-1100-0-1110-1000-571040-027-0000 \\ 0100-1100-0-1110-1000-571040-023-0000 \\ 0100-1100-0-1110-0-0000-2700-571040-023-0000 \\ 0100-1100-0-0000-2700-571040-023-0000 \\ 0100-1100-0-0000-2700-571040-023-0000 \\ 0100-1100-0-0000-2700-571040-023-0000 \\ 0100-1100-0-0000-2700-571040-023-0000 \\ 0100-1100-0-0000-2700-571040-025$
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0100-1100-0-0000-2700-571040-026-0000       \$0.00       \$700.00         0100-6500-0-5760-2100-571040-039-0000       \$0.00       \$700.00         0100-1100-0-0000-2700-571040-029-0000       \$0.00       \$750.00         0100-1100-0-0000-2700-571040-024-0000       \$0.00       \$1,000.00         0100-4203-0-0000-2495-571040-005-0000       \$0.00       \$1,000.00         0100-4203-0-1110-1000-571040-005-0000       \$0.00       \$1,000.00         \$0.00       \$1,000.00       \$1,000.00
0100-6500-0-5760-2100-571040-039-0000       \$0.00       \$700.00         0100-1100-0-0000-2700-571040-029-0000       \$0.00       \$750.00         0100-1100-0-0000-2700-571040-024-0000       \$0.00       \$1,000.00         0100-4203-0-0000-2495-571040-005-0000       \$0.00       \$1,000.00         0100-4203-0-1110-1000-571040-005-0000       \$0.00       \$1,000.00
0100-1100-0-0000-2700-571040-029-0000       \$0.00       \$750.00         0100-1100-0-0000-2700-571040-024-0000       \$0.00       \$1,000.00         0100-4203-0-0000-2495-571040-005-0000       \$0.00       \$1,000.00         0100-4203-0-1110-1000-571040-005-0000       \$0.00       \$1,000.00         \$0.00       \$1,000.00       \$1,000.00
0100-1100-0-0000-2700-571040-024-0000       \$0.00       \$1,000.00         0100-4203-0-0000-2495-571040-005-0000       \$0.00       \$1,000.00         0100-4203-0-1110-1000-571040-005-0000       \$0.00       \$1,000.00         \$1,000.00       \$1,000.00
0100-4203-0-0000-2495-571040-005-0000       \$0.00       \$1,000.00         0100-4203-0-1110-1000-571040-005-0000       \$0.00       \$1,000.00         \$1,000.00       \$1,000.00
0100-4203-0-1110-1000-571040-005-0000 \$0.00 \$1,000.00
\$2,000.00 \qquad \qqqqq \qquad \qqqqq \qqqq \qqqqq \qqqq \qqq \qqqq \qqq \qqqq \qqq \qqqq \qqq \qqqq \qqq \qqqq \qqq \qqqq \q
0100-1100-0-0000-2700-571040-022-0000 \$0.00 \$1,300.00 \$1,300.00 \$1,300.00
0100-0000-0-0000-3160-571040-060-0000 \$0.00 \$1,500.00 \$1,500.00 \$1,500.00
0100-0000-0-0000-7400-571040-003-0000 \$0.00 \$2,000.00 \$2,000.00 \$2,000.00 \$2,000.00
0100-0332-0-0000-3130-571040-063-0000 \$0.00 \$0.00 \$2,700.00 \$2,700.00 \$2,700.00
0100-3010-0-0000-2495-571040-005-0000 \$0.00 \$3,000.00 \$3
0100-0000-0-0000-7300-571040-004-0000 \$0.00 \$3,500.00 \$3,500.00 0100-1100-0-0000-2700-571040-031-0000 \$0.00 \$4,000.00
0100-1100-0-0000-2700-571040-031-0000 \$0.00 \$4,000.00 \$4,000.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
P.			
Expenses 0100-1100-0-0000-2700-571040-030-0000	\$0.00	\$5,000.00	\$5,000,00
0100-6010-0-1110-4000-571095-026-0000	\$0.00	(\$70,234.00)	\$5,000.00 (\$70,234.00)
0100-6010-0-1110-4000-571095-025-0000	\$0.00	(\$69,706.00)	(\$69,706.00)
0100-6010-0-1110-4000-571095-029-0000	\$0.00	(\$69,451.00)	
0100-6010-0-1110-4000-571095-023-0000	\$0.00	(\$67,718.00)	(\$69,451.00) (\$67,718.00)
0100-6010-0-1110-4000-571095-027-0000	\$0.00	(\$65,581.00)	
0100-6010-0-1110-4000-571095-021-0000	\$0.00	(\$62,776.00)	(\$65,581.00) (\$62,776.00)
0100-6010-0-1110-4000-571095-021-0000	\$0.00	(\$61,795.00)	(\$62,776.00)
0100-6010-0-1110-4000-571095-024-0000	\$0.00	(\$59,783.00)	(\$61,795.00)
0100-6010-0-1110-4000-571095-022-0000	\$0.00	(\$57,506.00)	(\$59,783.00)
0100-2600-0-1110-4000-571095-022-0000	\$0.00	\$57,506.00	(\$57,506.00) \$57,506.00
0100-2600-0-1110-4000-571095-028-0000	\$0.00	\$59,783.00	\$57,506.00 \$59,783.00
0100-2600-0-1110-4000-571095-024-0000	\$0.00	\$61,795.00	· · · · · · · · · · · · · · · · · · ·
0100-2600-0-1110-4000-371093-024-0000	\$0.00	\$62,776.00	\$61,795.00
0100-2600-0-1110-4000-371093-021-0000	\$0.00	\$65,581.00	\$62,776.00
0100-2600-0-1110-4000-371093-027-0000	\$0.00		\$65,581.00
0100-2600-0-1110-4000-371093-023-0000		\$67,718.00	\$67,718.00
0100-2600-0-1110-4000-371093-029-0000	\$0.00 \$0.00	\$69,451.00	\$69,451.00
0100-2600-0-1110-4000-371093-023-0000	\$0.00 \$0.00	\$69,706.00 \$70,224.00	\$69,706.00
0100-2600-0-1110-4000-371093-026-0000	\$0.00 \$0.00	\$70,234.00	\$70,234.00
0100-0332-0-1110-1000-373003-036-0000		(\$325.00) \$25.00	(\$325.00)
0100-0532-0-1136-1000-375003-073-0021	\$0.00 \$0.00	\$100.00	\$25.00
0100-6500-0-5760-1110-575030-039-0000	\$0.00 \$0.00		\$100.00
0100-0300-0-3700-1110-373030-039-0072	\$0.00 \$0.00	\$100.00 \$110.00	\$100.00
0100-0332-0-0000-3130-373030-063-0000			\$110.00
0100-1100-0-1110-1000-3/3030-029-0000	\$0.00 \$0.00	\$135.00 \$150.00	\$135.00
0100-0332-0-0000-2493-373030-021-0000	\$0.00 \$0.00	\$150.00	\$150.00
0100-0332-0-1130-1000-373030-073-0021	\$0.00 \$0.00	\$200.00 \$200.00	\$200.00
0100-1100-0-0000-2700-373030-027-0000			\$200.00
0100-0332-0-1136-1000-373030-073-0030	\$0.00	\$250.00	\$250.00
0100-1100-0-1110-4000-373030-022-0000	\$0.00	\$250.00 \$250.00	\$250.00
0100-1100-0-0000-2700-373030-031-0000	\$0.00 \$0.00	\$250.00 \$250.00	\$250.00
0100-1100-0-0000-3140-373030-031-0000	\$0.00 \$0.00		\$250.00
0100-2600-0-1110-4000-373030-021-0000	\$0.00 \$0.00	\$250.00 \$250.00	\$250.00 \$250.00
0100-2600-0-1110-4000-375030-022-0000	\$0.00	\$250.00	*
0100-2600-0-1110-4000-575030-023-0000	\$0.00	\$250.00 \$250.00	\$250.00
0100-2600-0-1110-4000-375030-024-0000	\$0.00	\$250.00	\$250.00
0100-2600-0-1110-4000-375030-025-0000	\$0.00	\$250.00	\$250.00
0100-2600-0-1110-4000-375030-020-0000			\$250.00
0100-2600-0-1110-4000-3/3030-02/-0000	\$0.00 \$0.00	\$250.00 \$250.00	\$250.00 \$250.00
0100-2600-0-1110-4000-3/3030-028-0000	\$0.00 \$0.00	\$250.00 \$250.00	\$250.00
	\$0.00 \$0.00	\$230.00	\$250.00
0100-1100-0-0000-2700-575030-021-0000 0100-1100-0-1110-1000-575030-028-0000	\$0.00	\$343.00 \$496.00	\$343.00
0100-1100-0-1110-1000-3/3030-020-0000	φυ.υυ	\$ <del>4</del> 50.00	\$496.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expanses			
Expenses 0100-0332-0-0000-2100-575030-051-0000	\$0.00	\$500.00	\$500.00
0100-0332-0-3550-1000-575030-038-0000	\$0.00	\$500.00	\$500.00
0100-1100-0-1110-1000-575030-023-0000	\$0.00	\$500.00	\$500.00
0100-1100-0-1110-1000-575030-024-0000	\$0.00	\$500.00	\$500.00
0100-1100-0-0000-2700-575030-024-0000	\$0.00	\$500.00	\$500.00
0100-1100-0-1110-1000-575030-022-0000	\$0.00	\$550.00	\$550.00
0100-0332-0-0000-2140-575030-051-0000	\$0.00	\$570.00	\$570.00
0100-0332-0-0000-2495-575030-027-0000	\$0.00	\$720.00	\$720.00
0100-1100-0-1110-1000-575030-026-0000	\$0.00	\$750.00	\$750.00
0100-2600-0-1110-4000-575030-072-0000	\$0.00	\$750.00	\$750.00
0100-0332-0-0000-2495-575030-023-0000	\$0.00	\$750.00	\$750.00
0100-0332-0-1135-4000-575030-057-0000	\$0.00	\$800.00	\$800.00
0100-0000-0-0000-7150-575030-002-0000	\$0.00	\$1,000.00	\$1,000.00
0100-1100-0-1110-1000-575030-030-0000	\$0.00	\$1,000.00	\$1,000.00
0100-1100-0-1110-1000-575030-031-0000	\$0.00	\$1,000.00	\$1,000.00
0100-2600-0-1110-4000-575030-020-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3182-0-3550-1000-575030-038-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-1110-1000-575030-021-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-0000-2495-575030-026-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-1110-1000-575030-026-0000	\$0.00	\$1,000.00	\$1,000.00
0100-1100-0-1110-1000-575030-025-0000	\$0.00	\$1,200.00	\$1,200.00
0100-1100-0-1110-1000-575030-021-0000	\$0.00	\$1,200.00	\$1,200.00
0100-0332-0-0000-2495-575030-028-0000	\$0.00	\$1,200.00	\$1,200.00
0100-0332-0-1110-1000-575030-027-0000	\$0.00	\$1,400.00	\$1,400.00
0100-0332-0-0000-2495-575030-031-0000	\$0.00	\$1,500.00	\$1,500.00
0100-0000-0-0000-7400-575030-003-0000	\$0.00	\$1,600.00	\$1,600.00
0100-1100-0-1110-1000-575030-027-0000	\$0.00	\$1,800.00	\$1,800.00
0100-0332-0-1110-1000-575030-025-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-0000-2495-575030-025-0000	\$0.00	\$2,000.00	\$2,000.00
0100-2600-0-1110-1000-575030-072-0000	\$0.00	\$2,010.00	\$2,010.00
0100-0332-0-0000-2495-575030-029-0000	\$0.00	\$2,250.00	\$2,250.00
0100-0332-0-0000-2495-575030-024-0000	\$0.00	\$2,500.00	\$2,500.00
0100-0332-0-1110-1000-575030-024-0000	\$0.00	\$2,500.00	\$2,500.00
0100-0332-0-1110-1000-575030-030-0000	\$0.00	\$2,500.00	\$2,500.00
0100-0332-0-1110-1000-575030-029-0000	\$0.00	\$2,961.00	\$2,961.00
0100-0332-0-0000-2495-575030-022-0000	\$0.00	\$3,000.00	\$3,000.00
0100-0332-0-1110-1000-575030-028-0000	\$0.00	\$3,000.00	\$3,000.00
0100-0332-0-1110-1000-575030-022-0000	\$0.00	\$3,200.00	\$3,200.00
0100-0332-0-0000-2495-575030-030-0000	\$0.00	\$3,500.00	\$3,500.00
0100-0332-0-1110-1000-575030-031-0000	\$0.00	\$3,500.00	\$3,500.00
0100-0332-0-1110-1000-575030-023-0000	\$0.00	\$4,000.00	\$4,000.00
0100-0332-0-1110-1000-575030-072-0000	\$0.00	\$4,020.00	\$4,020.00
0100-0000-0-0000-2100-575030-055-0000	\$0.00	\$5,000.00	\$5,000.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-575030-055-0000	\$0.00	\$5,000.00	\$5,000.00
0100-0332-0-0000-2495-575030-005-0000	\$0.00	\$5,000.00	\$5,000.00
0100-0000-0-0000-2100-575030-053-0000	\$0.00	\$5,400.00	\$5,400.00
0100-0332-0-0000-2495-575030-055-0000	\$0.00	\$5,500.00	\$5,500.00
0100-0332-0-1110-1000-575030-050-0170	\$0.00	\$10,000.00	\$10,000.00
0100-0000-0-0000-8200-575040-017-0000	\$0.00	(\$3,500.00)	(\$3,500.00)
0100-0000-0-0000-7550-575090-015-0000	\$0.00	(\$15,600.00)	(\$15,600.00)
0100-6500-0-5760-2100-580000-039-0000	\$0.00	\$100.00	\$100.00
0100-0332-0-1156-1000-580000-075-0021	\$0.00	\$200.00	\$200.00
0100-0000-0-0000-8200-580000-012-0000	\$0.00	\$200.00	\$200.00
0100-1100-0-1110-1000-580000-031-0000	\$0.00	\$250.00	\$250.00
0100-1100-0-0000-2700-580000-030-0000	\$0.00	\$250.00	\$250.00
0100-2600-0-1110-4000-580000-020-0000	\$0.00	\$300.00	\$300.00
0100-1100-0-1110-1000-580000-022-0000	\$0.00	\$400.00	\$400.00
0100-1100-0-1110-1000-580000-025-0000	\$0.00	\$400.00	\$400.00
0100-0000-0-0000-2100-580000-053-0000	\$0.00	\$500.00	\$500.00
0100-0332-0-1156-1000-580000-075-0000	\$0.00	\$500.00	\$500.00
0100-1100-0-1110-1000-580000-021-0000	\$0.00	\$500.00	\$500.00
0100-1100-0-1110-1000-580000-024-0000	\$0.00	\$700.00	\$700.00
0100-0332-0-1135-4000-580000-057-0030	\$0.00	\$800.00	\$800.00
0100-0332-0-1135-4000-580000-057-0031	\$0.00	\$800.00	\$800.00
0100-2600-0-1110-4000-580000-021-0000	\$0.00	\$1,000.00	\$1,000.00
0100-2600-0-1110-4000-580000-022-0000	\$0.00	\$1,000.00	\$1,000.00
0100-2600-0-1110-4000-580000-023-0000	\$0.00	\$1,000.00	\$1,000.00
0100-2600-0-1110-4000-580000-024-0000	\$0.00	\$1,000.00	\$1,000.00
0100-2600-0-1110-4000-580000-025-0000	\$0.00	\$1,000.00	\$1,000.00
0100-2600-0-1110-4000-580000-026-0000	\$0.00	\$1,000.00	\$1,000.00
0100-2600-0-1110-4000-580000-027-0000	\$0.00	\$1,000.00	\$1,000.00
0100-2600-0-1110-4000-580000-028-0000	\$0.00	\$1,000.00	\$1,000.00
0100-2600-0-1110-4000-580000-029-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3182-0-3550-1000-580000-038-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-0000-2150-580000-005-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0000-0-0000-8200-580000-010-0014	\$0.00	\$1,227.00	\$1,227.00
0100-0332-0-1135-4000-580000-057-0000	\$0.00	\$1,460.00	\$1,460.00
0100-9064-0-0000-3140-580000-062-0000	\$0.00	\$1,700.00	\$1,700.00
0100-9064-0-0000-2100-580000-062-0000	\$0.00	\$1,800.00	\$1,800.00
0100-0000-0-0000-8200-580000-017-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-1156-1000-580000-075-0030	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-1156-1000-580000-075-0031	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-0000-2495-580000-005-0000	\$0.00	\$2,000.00	\$2,000.00
0100-2600-0-1135-4000-580000-057-0020	\$0.00	\$2,700.00	\$2,700.00
0100-3150-0-1110-1000-580000-022-0000	\$0.00	\$3,000.00	\$3,000.00
0100-0332-0-1110-1000-580000-031-0000	\$0.00	\$3,000.00	\$3,000.00
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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Evnonces			
Expenses 0100-1100-0-1110-1000-580000-026-0000	\$0.00	\$3,140.00	\$3,140.00
0100-0000-0-0000-8200-580000-010-0023	\$0.00	\$3,315.00	\$3,315.00
0100-1100-0-1110-1000-580000-029-0000	\$0.00	\$3,448.48	\$3,448.48
0100-4035-0-1110-1000-580000-040-0000	\$0.00	\$3,500.00	\$3,500.00
0100-0332-0-0000-2140-580000-051-0000	\$0.00	\$4,000.00	\$4,000.00
0100-0332-0-1110-1000-580000-025-0000	\$0.00	\$5,000.00	\$5,000.00
0100-3150-0-1110-1000-580000-028-0000	\$0.00	\$5,750.00	\$5,750.00
0100-0000-0-0000-7110-580000-002-0000	\$0.00	\$6,000.00	\$6,000.00
0100-0332-0-0000-2495-580000-055-0000	\$0.00	\$6,000.00	\$6,000.00
0100-0000-0-0000-7200-580000-062-0000	\$0.00	\$7,500.00	\$7,500.00
0100-0000-0-0000-7150-580000-002-0000	\$0.00	\$8,000.00	\$8,000.00
0100-0332-0-1135-4000-580000-020-0000	\$0.00	\$12,000.00	\$12,000.00
0100-0000-0-0000-7300-580000-004-0000	\$0.00	\$13,610.00	\$13,610.00
0100-8150-0-0000-8100-580000-011-0000	\$0.00	\$15,000.00	\$15,000.00
0100-0000-0-0000-7400-580000-003-0103	\$0.00	\$16,000.00	\$16,000.00
0100-0332-0-0000-3130-580000-063-0000	\$0.00	\$16,374.00	\$16,374.00
0100-0000-0-0000-7200-580000-004-0000	\$0.00	\$18,550.00	\$18,550.00
0100-0000-0-0000-2100-580000-055-0000	\$0.00	\$20,000.00	\$20,000.00
0100-0332-0-1110-4000-580000-072-0000	\$0.00	\$20,000.00	\$20,000.00
0100-0000-0-0000-3600-580000-014-0000	\$0.00	\$23,100.00	\$23,100.00
0100-6500-0-5760-3600-580000-039-0000	\$0.00	\$25,000.00	\$25,000.00
0100-0332-0-0000-8300-580000-063-0000	\$0.00	\$25,000.00	\$25,000.00
0100-3213-0-1110-1000-580000-050-0000	\$0.00	\$25,000.00	\$25,000.00
0100-0000-0-0000-7700-580000-061-0000	\$0.00	\$35,000.00	\$35,000.00
0100-0000-0-0000-7400-580000-003-0000	\$0.00	\$51,750.00	\$51,750.00
0100-0000-0-0000-8200-580000-010-0000	\$0.00	\$55,000.00	\$55,000.00
0100-2600-0-1110-1000-580000-072-0000	\$0.00	\$56,700.00	\$56,700.00
0100-0000-0-0000-7700-580000-004-0000	\$0.00	\$74,000.00	\$74,000.00
0100-0332-0-1110-1000-580000-050-0170	\$0.00	\$100,000.00	\$100,000.00
0100-0000-0-0000-3600-580000-014-0174	\$0.00	\$145,000.00	\$145,000.00
0100-0000-0-0000-7700-580000-061-2561	\$0.00	\$260,000.00	\$260,000.00
0100-3150-0-1110-1000-580009-024-0000	\$0.00	\$100.00	\$100.00
0100-0332-0-1156-1000-580009-075-0030	\$0.00	\$500.00	\$500.00
0100-0332-0-1156-1000-580009-075-0031	\$0.00	\$500.00	\$500.00
0100-3150-0-0000-2495-580009-023-0000	\$0.00	\$600.00	\$600.00
0100-2600-0-1110-4000-580009-020-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3150-0-0000-2495-580009-025-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-1110-1000-580009-027-0000	\$0.00	\$1,200.00	\$1,200.00
0100-1100-0-1110-1000-580009-028-0000	\$0.00	\$2,000.00	\$2,000.00
0100-3182-0-3550-1000-580009-038-0000	\$0.00	\$2,000.00	\$2,000.00
0100-3150-0-1110-1000-580009-023-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0332-0-1110-1000-580009-023-0000	\$0.00	\$2,000.00	\$2,000.00
0100-1100-0-1110-1000-580009-022-0000	\$0.00	\$2,500.00	\$2,500.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Evnonces			
Expenses 0100-0332-0-1110-1000-580009-024-0000	\$0.00	\$3,000.00	\$3,000.00
0100-3150-0-1110-1000-580009-026-0000	\$0.00	\$3,000.00	\$3,000.00
0100-3150-0-1110-1000-580009-028-0000	\$0.00	\$3,470.00	\$3,470.00
0100-0332-0-1110-1000-580009-028-0000	\$0.00	\$3,764.00	\$3,764.00
0100-2600-0-1110-4000-580009-021-0000	\$0.00	\$5,000.00	\$5,000.00
0100-2600-0-1110-4000-580009-022-0000	\$0.00	\$5,000.00	\$5,000.00
0100-2600-0-1110-4000-580009-023-0000	\$0.00	\$5,000.00	\$5,000.00
0100-2600-0-1110-4000-580009-024-0000	\$0.00	\$5,000.00	\$5,000.00
0100-2600-0-1110-4000-580009-025-0000	\$0.00	\$5,000.00	\$5,000.00
0100-2600-0-1110-4000-580009-026-0000	\$0.00	\$5,000.00	\$5,000.00
0100-2600-0-1110-4000-580009-027-0000	\$0.00	\$5,000.00	\$5,000.00
0100-2600-0-1110-4000-580009-028-0000	\$0.00	\$5,000.00	\$5,000.00
0100-2600-0-1110-4000-580009-029-0000	\$0.00	\$5,000.00	\$5,000.00
0100-0332-0-1110-1000-580009-026-0000	\$0.00	\$5,000.00	\$5,000.00
0100-0332-0-0000-2140-580009-051-0000	\$0.00	\$6,100.00	\$6,100.00
0100-2600-0-1135-4000-580009-057-0020	\$0.00	\$7,000.00	\$7,000.00
0100-0000-0-0000-7150-580009-002-0000	\$0.00	\$9,500.00	\$9,500.00
0100-4203-0-1110-1000-580009-005-0000	\$0.00	\$10,000.00	\$10,000.00
0100-2600-0-1110-1000-580009-072-0000	\$0.00	\$13,500.00	\$13,500.00
0100-4035-0-0000-2140-580009-005-0000	\$0.00	\$14,000.00	\$14,000.00
0100-0332-0-1156-1000-580009-075-0000	\$0.00	\$15,000.00	\$15,000.00
0100-4035-0-1110-1000-580009-005-0000	\$0.00	\$15,793.00	\$15,793.00
0100-3150-0-1110-1000-580009-021-0000	\$0.00	\$18,000.00	\$18,000.00
0100-4203-0-0000-2495-580009-005-0000	\$0.00	\$25,000.00	\$25,000.00
0100-0332-0-1135-4000-580009-057-0000	\$0.00	\$29,004.00	\$29,004.00
0100-2600-0-1110-4000-580009-072-0000	\$0.00	\$40,500.00	\$40,500.00
0100-0000-0-0000-2100-580009-053-0000	\$0.00	\$47,044.00	\$47,044.00
0100-0332-0-1110-1000-580009-072-0000	\$0.00	\$67,500.00	\$67,500.00
0100-0000-0-0000-7110-580010-002-0000	\$0.00	\$75,000.00	\$75,000.00
0100-3150-0-0000-2420-580011-027-0000	\$0.00	\$50.00	\$50.00
0100-0332-0-1156-1000-580011-075-0021	\$0.00	\$150.00	\$150.00
0100-0332-0-1160-1000-580011-020-0022	\$0.00	\$170.00	\$170.00
0100-0332-0-1160-1000-580011-020-0027	\$0.00	\$170.00	\$170.00
0100-0332-0-1160-1000-580011-020-0028	\$0.00	\$170.00	\$170.00
0100-0332-0-1156-1000-580011-075-0030	\$0.00	\$220.00	\$220.00
0100-0332-0-0000-2140-580011-051-0000	\$0.00	\$236.00	\$236.00
0100-1100-0-1110-1000-580011-021-0000	\$0.00	\$300.00	\$300.00
0100-0332-0-1156-1000-580011-075-0031	\$0.00	\$320.00	\$320.00
0100-1100-0-1110-1000-580011-030-0000	\$0.00	\$321.00	\$321.00
0100-0000-0-0000-2140-580011-053-0000	\$0.00	\$500.00	\$500.00
0100-1100-0-1110-1000-580011-031-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3150-0-0000-2495-580011-022-0000	\$0.00	\$1,070.00	\$1,070.00
0100-0000-0-0000-7400-580011-003-0000	\$0.00	\$1,099.00	\$1,099.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-6500-0-5760-1110-580011-039-0000	\$0.00	\$1,100.00	\$1,100.00
0100-0332-0-0000-2495-580011-055-0000	\$0.00	\$1,200.00	\$1,200.00
0100-3010-0-0000-3130-580011-005-0167	\$0.00	\$1,490.00	\$1,490.00
0100-3182-0-3550-1000-580011-038-0000	\$0.00	\$3,000.00	\$3,000.00
0100-0000-0-0000-3600-580011-014-0000	\$0.00	\$3,000.00	\$3,000.00
0100-6500-0-5760-3120-580011-039-0000	\$0.00	\$3,500.00	\$3,500.00
0100-9064-0-0000-3120-580011-062-0000	\$0.00	\$3,500.00	\$3,500.00
0100-0332-0-0000-2150-580011-005-0000	\$0.00	\$4,000.00	\$4,000.00
0100-3010-0-0000-2100-580011-005-0000	\$0.00	\$4,000.00	\$4,000.00
0100-4203-0-1110-1000-580011-005-0000	\$0.00	\$4,041.00	\$4,041.00
0100-4203-0-0000-2495-580011-005-0000	\$0.00	\$5,000.00	\$5,000.00
0100-6300-0-1110-1000-580011-052-0000	\$0.00	\$5,000.00	\$5,000.00
0100-3150-0-1110-1000-580011-021-0000	\$0.00	\$5,000.00	\$5,000.00
0100-3150-0-1110-1000-580011-023-0000	\$0.00	\$5,000.00	\$5,000.00
0100-0000-0-0000-8300-580011-061-0000	\$0.00	\$5,000.00	\$5,000.00
0100-3150-0-1110-1000-580011-025-0000	\$0.00	\$6,000.00	\$6,000.00
0100-3150-0-1110-1000-580011-028-0000	\$0.00	\$6,300.00	\$6,300.00
0100-0000-0-0000-2700-580011-020-0000	\$0.00	\$7,200.00	\$7,200.00
0100-3150-0-1110-1000-580011-027-0000	\$0.00	\$10,350.00	\$10,350.00
0100-3150-0-1110-1000-580011-022-0000	\$0.00	\$10,500.00	\$10,500.00
0100-3213-0-1110-1000-580011-050-0000	\$0.00	\$13,000.00	\$13,000.00
0100-3150-0-1110-1000-580011-026-0000	\$0.00	\$13,500.00	\$13,500.00
0100-3150-0-1110-1000-580011-029-0000	\$0.00	\$20,750.00	\$20,750.00
0100-3150-0-1110-1000-580011-024-0000	\$0.00	\$25,000.00	\$25,000.00
0100-3010-0-0000-2495-580011-005-0000	\$0.00	\$27,250.00	\$27,250.00
0100-3150-0-1110-1000-580011-031-0000	\$0.00	\$28,000.00	\$28,000.00
0100-3150-0-1110-1000-580011-030-0000	\$0.00	\$29,500.00	\$29,500.00
0100-0332-0-0000-2420-580011-056-0000	\$0.00	\$30,000.00	\$30,000.00
0100-3010-0-1110-1000-580011-005-0000	\$0.00	\$66,116.00	\$66,116.00
0100-0000-0-0000-7700-580011-061-0000	\$0.00	\$260,000.00	\$260,000.00
0100-0332-0-1110-1000-580011-050-0000	\$0.00	\$363,665.00	\$363,665.00
0100-0000-0-0000-7190-580070-004-0000	\$0.00	\$48,800.00	\$48,800.00
0100-0000-0-0000-7200-590010-061-0000	\$0.00	\$44,000.00	\$44,000.00
0100-0332-0-0000-3140-590030-062-0000	\$0.00	\$50.00	\$50.00
0100-1100-0-0000-2700-590030-022-0000	\$0.00	\$100.00	\$100.00
0100-2600-0-1110-4000-590030-020-0000	\$0.00	\$100.00	\$100.00
0100-6500-0-5760-2100-590030-039-0000	\$0.00	\$100.00	\$100.00
0100-0000-0-0000-7400-590030-003-0000	\$0.00	\$300.00	\$300.00
0100-0000-0-0000-7110-590030-002-0000	\$0.00	\$500.00	\$500.00
0100-0332-0-1110-1000-590030-050-0000	\$0.00	\$852.00	\$852.00
0100-3010-0-0000-2495-590030-005-0000	\$0.00	\$2,000.00	\$2,000.00
0100-0000-0-0000-8200-590030-017-0000	\$0.00	\$30,000.00	\$30,000.00
0100-8150-0-0000-8500-617000-018-0019	\$0.00	\$30,000.00	\$30,000.00
	*****	,	<i>\$20,000.00</i>

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-8150-0-0000-8500-620000-018-0019	\$0.00	\$100,000.00	\$100,000.00
0100-1100-0-1110-1000-640000-010-0000	\$0.00	\$7,500.00	\$7,500.00
0100-0000-0-0000-8200-640000-016-0000	\$0.00	\$15,000.00	\$15,000.00
0100-8150-0-0000-8100-640000-011-0000	\$0.00	\$25,000.00	\$25,000.00
0100-0332-0-1110-1000-640000-050-0000	\$0.00	\$50,000.00	\$50,000.00
0100-9029-0-0000-8200-640000-017-0000	\$0.00	\$65,000.00	\$65,000.00
0100-9029-0-0000-8100-640000-010-0000	\$0.00	\$80,000.00	\$80,000.00
0100-7422-0-0000-3600-640000-014-0000	\$0.00	\$250,000.00	\$250,000.00
0100-0000-0-0000-7700-650000-061-2561	\$0.00	\$13,460.87	\$13,460.87
0100-9029-0-0000-2700-650000-030-0000	\$0.00	\$16,500.00	\$16,500.00
0100-9029-0-0000-2700-650000-031-0000	\$0.00	\$16,500.00	\$16,500.00
0100-9029-0-0000-8200-650000-017-0000	\$0.00	\$16,500.00	\$16,500.00
0100-0000-0-0000-7700-650000-061-0000	\$0.00	\$20,000.00	\$20,000.00
0100-0000-0-0000-8200-650000-012-0000	\$0.00	\$49,215.80	\$49,215.80
0100-8150-0-0000-8100-650000-011-0000	\$0.00	\$50,000.00	\$50,000.00
0100-7032-0-0000-3700-650000-008-0000	\$0.00	\$165,000.00	\$165,000.00
0100-8150-0-0000-8500-650000-018-0031	\$0.00	\$400,000.00	\$400,000.00
0100-3213-0-0000-8100-650000-030-0000	\$0.00	\$2,000,000.00	\$2,000,000.00
0100-6546-0-5760-9200-714200-039-0000	\$0.00	\$119,514.00	\$119,514.00
0100-0000-0-0000-9200-714210-001-0000	\$0.00	\$866,540.00	\$866,540.00
0100-3311-0-5760-9200-714221-039-0000	\$0.00	\$5,175.00	\$5,175.00
0100-6500-0-5760-9200-714230-039-0000	\$0.00	\$712,615.00	\$712,615.00
0100-6547-0-5760-9200-714231-039-0000	\$0.00	\$545,665.00	\$545,665.00
0100-6500-0-5760-9200-714240-039-0000	\$0.00	\$220,000.00	\$220,000.00
0100-6500-0-5760-9200-714250-039-0000	\$0.00	\$25,000.00	\$25,000.00
0100-0000-0-0000-7210-731000-000-0000	\$0.00	(\$736,924.67)	(\$736,924.67)
0100-3218-0-0000-7210-731000-000-0000	\$0.00	\$136.00	\$136.00
0100-3182-0-0000-7210-731000-000-0000	\$0.00	\$582.00	\$582.00
0100-4035-0-0000-7210-731000-000-0000	\$0.00	\$874.00	\$874.00
0100-3327-0-5760-7210-731000-039-0000	\$0.00	\$3,602.00	\$3,602.00
0100-3310-0-5760-7210-731000-000-0000	\$0.00	\$8,216.00	\$8,216.00
0100-6266-0-0000-7210-731000-000-0000	\$0.00	\$9,000.00	\$9,000.00
0100-6053-0-0000-7210-731000-000-0000	\$0.00	\$10,885.00	\$10,885.00
0100-6546-0-5760-7210-731000-000-0000	\$0.00	\$15,089.67	\$15,089.67
0100-3150-0-0000-7210-731000-000-0000	\$0.00	\$25,395.00	\$25,395.00
0100-3010-0-0000-7210-731000-000-0000	\$0.00	\$78,338.00	\$78,338.00
0100-8150-0-0000-7210-731000-000-0000	\$0.00	\$104,000.00	\$104,000.00
0100-2600-0-0000-7210-731000-000-0000	\$0.00	\$130,000.00	\$130,000.00
0100-6500-0-5760-7210-731000-000-0000	\$0.00	\$159,892.00	\$159,892.00
0100-3213-0-0000-7210-731000-000-0000	\$0.00	\$190,915.00	\$190,915.00
0100-0000-0-0000-7210-735000-000-0000	\$0.00	(\$65,000.00)	(\$65,000.00)
0100-0000-0-0000-9100-743900-001-0000	\$0.00	\$137,397.28	\$137,397.28
0100-0000-0-0000-9300-761200-001-0000	\$0.00	\$173,524.00	\$173,524.00

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ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-9300-761900-014-0000	\$0.00	\$100,000.00	\$100,000.00
***Expense Total	\$0.00	\$99,094,661.49	\$99,094,661.49
Balance Sheet Accounts			
0100-0000-0-0000-0000-971100-000-0000	\$0.00	\$5,100.00	\$5,100.00
0100-0000-0-0000-0000-971200-000-0000	\$0.00	\$165,719.03	\$165,719.03
0100-9010-0-0000-0000-974000-000-0000	\$0.00	\$264.73	\$264.73
0100-7426-0-0000-0000-974000-000-0000	\$0.00	\$5,927.37	\$5,927.37
0100-9064-0-0000-0000-974000-000-0000	\$0.00	\$11,172.45	\$11,172.45
0100-6546-0-0000-0000-974000-000-0000	\$0.00	\$17,193.00	\$17,193.00
0100-9062-0-0000-0000-974000-000-0000	\$0.00	\$136,879.53	\$136,879.53
0100-8150-0-0000-0000-974000-000-0000	\$0.00	\$142,298.15	\$142,298.15
0100-7032-0-0000-0000-974000-000-0000	\$0.00	\$412,634.00	\$412,634.00
0100-6266-0-0000-0000-974000-000-0000	\$0.00	\$963,710.00	\$963,710.00
0100-6762-0-0000-0000-974000-000-0000	\$0.00	\$1,580,650.00	\$1,580,650.00
0100-6300-0-0000-0000-974000-000-0000	\$0.00	\$1,944,224.68	\$1,944,224.68
0100-2600-0-0000-0000-974000-000-0000	\$0.00	\$4,406,727.00	\$4,406,727.00
0100-7435-0-0000-0000-974000-000-0000	\$0.00	\$6,501,795.00	\$6,501,795.00
0100-0000-0-0000-0000-976010-000-0000	\$0.00	\$4,538,338.00	\$4,538,338.00
0100-0000-0-0000-0000-976041-000-0000	\$0.00	\$3,000,000.00	\$3,000,000.00
0100-0000-0-0000-0000-976056-000-0000	\$0.00	\$2,412,653.00	\$2,412,653.00
0100-0000-0-0000-0000-976058-000-0000	\$0.00	\$6,583,277.00	\$6,583,277.00
0100-0000-0-0000-0000-978900-000-0000	\$0.00	\$3,000,000.00	\$3,000,000.00
0100-9010-0-0000-0000-979100-000-0000	\$0.00	\$385.73	\$385.73
0100-7426-0-0000-0000-979100-000-0000	\$0.00	\$5,927.37	\$5,927.37
0100-1100-0-0000-0000-979100-025-0000	\$0.00	\$8,562.41	\$8,562.41
0100-1100-0-0000-0000-979100-024-0000	\$0.00	\$9,974.50	\$9,974.50
0100-1100-0-0000-0000-979100-022-0000	\$0.00	\$10,000.00	\$10,000.00
0100-1100-0-0000-0000-979100-023-0000	\$0.00	\$10,000.00	\$10,000.00
0100-1100-0-0000-0000-979100-027-0000	\$0.00	\$10,000.00	\$10,000.00
0100-1100-0-0000-0000-979100-030-0000	\$0.00	\$10,000.00	\$10,000.00
0100-1100-0-0000-0000-979100-031-0000	\$0.00	\$10,000.00	\$10,000.00
0100-9064-0-0000-0000-979100-000-0000	\$0.00	\$27,372.45	\$27,372.45
0100-0097-0-0000-0000-979100-000-0000	\$0.00	\$84,884.29	\$84,884.29
0100-9062-0-0000-0000-979100-000-0000	\$0.00	\$113,127.53	\$113,127.53
0100-8150-0-0000-0000-979100-000-0000	\$0.00	\$154,084.05	\$154,084.05
0100-6546-0-0000-0000-979100-000-0000	\$0.00	\$173,382.67	\$173,382.67
0100-7032-0-0000-0000-979100-000-0000	\$0.00	\$737,634.00	\$737,634.00
0100-6266-0-0000-0000-979100-000-0000	\$0.00	\$1,177,682.00	\$1,177,682.00
0100-6762-0-0000-0000-979100-000-0000	\$0.00	\$1,580,650.00	\$1,580,650.00
0100-6300-0-0000-0000-979100-000-0000	\$0.00	\$1,672,788.72	\$1,672,788.72
0100-1100-0-0000-0000-979100-000-0000	\$0.00	\$2,290,207.09	\$2,290,207.09
0100-0332-0-0000-0000-979100-000-0000	\$0.00	\$2,395,717.97	\$2,395,717.97

13 Hanford Elementary School District Requested by dendo

# Pending Budget Revision Control Number 20240001

**E64** 81 of 91 6/5/2023 7:22:44AM

ResolutionNo. 32-23

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Balance Sheet Accounts			
0100-7435-0-0000-0000-979100-000-0000	\$0.00	\$6,501,795.00	\$6,501,795.00
0100-2600-0-0000-0000-979100-000-0000	\$0.00	\$9,825,032.47	\$9,825,032.47
0100-0000-0-0000-0000-979100-000-0000	\$0.00	\$15,337,129.74	\$15,337,129.74
***Balance Sheet Account Total	\$0.00	\$77,974,900.93	\$77,974,900.93
Fund Totals			
Total: Income	\$0.00	\$98,940,750.87	\$98,940,750.87
Total: Expenses	\$0.00	\$99,094,661.49	\$99,094,661.49
Total: Balance Sheet Accounts	\$0.00	\$77,974,900.93	\$77,974,900.93

13 Hanford Elementary School District Requested by dendo

# Pending Budget Revision Control Number 20240001

**E65** 82 of 91 6/5/2023 7:22:44AM

ResolutionNo. 32-23

Fund: 0800 Student Activity Special Revenue Fund

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Balance Sheet Accounts			
0800-8210-0-0000-0000-974000-0000	\$0.00	\$32,993.24	\$32,993.24
0800-8210-0-0000-0000-979100-000-0000	\$0.00	\$32,993.24	\$32,993.24
***Balance Sheet Account Total	\$0.00	\$65,986.48	\$65,986.48
Fund Totals			
Total: Income	\$0.00	\$0.00	\$0.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$0.00	\$65,986.48	\$65,986.48

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ResolutionNo. 32-23

Fund: 1300 Cafeteria Fund

DREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Income			
300-5310-0-0000-0000-822000-000-4026	\$0.00	\$7,380.00	\$7,380.00
1300-5310-0-0000-0000-822000-000-4002	\$0.00	\$27,027.00	\$27,027.00
300-5310-0-0000-0000-822000-000-4030	\$0.00	\$91,726.00	\$91,726.00
1300-5310-0-0000-0000-822000-000-4028	\$0.00	\$625,421.00	\$625,421.00
300-5310-0-0000-0000-822000-000-4004	\$0.00	\$2,414,660.00	\$2,414,660.00
1300-5310-0-0000-3700-822100-000-4040	\$0.00	\$238,238.00	\$238,238.00
300-5310-0-0000-0000-852000-000-4026	\$0.00	\$58,968.00	\$58,968.0
300-5310-0-0000-0000-852000-000-4002	\$0.00	\$205,633.00	\$205,633.0
300-5310-0-0000-0000-852000-000-4028	\$0.00	\$291,073.00	\$291,073.0
300-5310-0-0000-0000-852000-000-4004	\$0.00	\$748,209.00	\$748,209.0
300-5310-0-0000-0000-863100-000-0000	\$0.00	\$5,000.00	\$5,000.0
300-5310-0-0000-0000-863400-000-4005	\$0.00	\$6,480.00	\$6,480.0
300-5310-0-0000-0000-863400-000-4035	\$0.00	\$15,000.00	\$15,000.0
300-5310-0-0000-0000-866000-000-0000	\$0.00	\$40,000.00	\$40,000.0
300-5310-0-0000-0000-867700-000-4002	\$0.00	\$18,000.00	\$18,000.0
300-5310-0-0000-0000-869700-000-0000	\$0.00	\$5,000.00	\$18,000.0
***Income Total	\$0.00	\$4,797,815.00	\$4,797,815.0
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xpenses			
300-5310-0-0000-3700-220000-008-0000	\$0.00	\$288,391.00	\$288,391.0
300-5310-0-0000-3700-220010-008-0000	\$0.00	\$1,000.00	\$1,000.0
300-5310-0-0000-3700-220020-008-0000	\$0.00	\$1,000.00	\$1,000.0
300-5310-0-0000-3700-220020-008-4050	\$0.00	\$3,000.00	\$3,000.0
300-5310-0-0000-3700-220080-008-4050	\$0.00	\$19,000.00	\$19,000.0
300-5310-0-0000-3700-220080-008-0000	\$0.00	\$645,085.00	\$645,085.0
300-5310-0-0000-3700-220082-008-0000	\$0.00	\$10,000.00	\$10,000.0
300-5310-0-0000-3700-230000-008-0000	\$0.00	\$117,227.00	\$117,227.0
300-5310-0-0000-3700-230020-008-0000	\$0.00	\$6,000.00	\$6,000.0
300-5310-0-0000-3700-240000-008-0000	\$0.00	\$308,996.00	\$308,996.0
300-5310-0-0000-3700-240010-008-0000	\$0.00	\$500.00	\$500.0
300-5310-0-0000-3700-240020-008-0000	\$0.00	\$8,000.00	\$8,000.0
300-5310-0-0000-3700-320200-001-0000	\$0.00	(\$90,000.00)	(\$90,000.0
300-5310-0-0000-3700-320200-008-4050	\$0.00	\$5,870.00	\$5,870.0
300-5310-0-0000-3700-320200-008-0000	\$0.00	\$369,838.00	\$369,838.0
300-5310-0-0000-3700-330200-008-4050	\$0.00	\$1,683.00	\$1,683.0
300-5310-0-0000-3700-330200-008-0000	\$0.00	\$106,044.00	\$106,044.0
300-5310-0-0000-3700-340200-008-0000	\$0.00	\$222,323.00	\$222,323.0
300-5310-0-0000-3700-350200-008-0000	\$0.00	\$110.00	\$222,323.0 \$110.0
300-5310-0-0000-3700-350200-008-4030	\$0.00	\$6,931.00	
300-5310-0-0000-3700-350200-008-0000	\$0.00	\$361.00	\$6,931.0
			\$361.0
300-5310-0-0000-3700-360200-008-0000	\$0.00	\$22,734.00	\$22,734.0
300-5310-0-0000-3700-430000-008-4030	\$0.00	\$200.00	\$200.0
1300-5310-0-0000-3700-430000-008-4035	\$0.00	\$1,000.00	\$1,000.0

**E67** 84 of 91 6/5/2023 7:22:44AM

ResolutionNo. 32-23

Fund: 1300 Cafeteria Fund

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
1300-5310-0-0000-3700-430000-008-4050	\$0.00	\$1,225.00	\$1,225.00
1300-5310-0-0000-3700-430000-008-0000	\$0.00	\$43,000.00	\$43,000.00
1300-5310-0-0000-3700-430000-008-0020	\$0.00	\$150,000.00	\$150,000.00
1300-5310-0-0000-3700-430010-008-0000	\$0.00	\$8,000.00	\$8,000.00
1300-5310-0-0000-3700-430031-008-0000	\$0.00	\$120.00	\$120.00
1300-5310-0-0000-3700-440000-008-0000	\$0.00	\$12,000.00	\$12,000.00
1300-5310-0-0000-3700-470000-008-4035	\$0.00	\$8,550.00	\$8,550.00
1300-5310-0-0000-3700-470000-008-4050	\$0.00	\$8,840.00	\$8,840.00
1300-5310-0-0000-3700-470000-008-4032	\$0.00	\$34,000.00	\$34,000.00
1300-5310-0-0000-3700-470000-008-4030	\$0.00	\$48,600.00	\$48,600.00
1300-5310-0-0000-3700-470000-008-4040	\$0.00	\$245,000.00	\$245,000.00
1300-5310-0-0000-3700-470000-008-0000	\$0.00	\$1,706,455.00	\$1,706,455.00
1300-5310-0-0000-3700-520000-008-0000	\$0.00	\$5,000.00	\$5,000.00
1300-5310-0-0000-3700-520003-008-0000	\$0.00	\$1,000.00	\$1,000.00
1300-5310-0-0000-3700-530000-008-0000	\$0.00	\$3,000.00	\$3,000.00
1300-5310-0-0000-8200-550060-008-0000	\$0.00	\$1,000.00	\$1,000.00
1300-5310-0-0000-8200-550070-008-0000	\$0.00	\$480.00	\$480.00
1300-5310-0-0000-3700-560000-008-4050	\$0.00	\$240.00	\$240.00
1300-5310-0-0000-3700-560000-008-0000	\$0.00	\$12,500.00	\$12,500.00
1300-5310-0-0000-3700-575005-008-0000	\$0.00	\$300.00	\$300.00
1300-5310-0-0000-3700-575030-008-0000	\$0.00	(\$109,215.00)	(\$109,215.00)
1300-5310-0-0000-3700-575040-008-0000	\$0.00	\$3,500.00	\$3,500.00
1300-5310-0-0000-3700-575090-008-4050	\$0.00	\$600.00	\$600.00
1300-5310-0-0000-3700-575090-008-0000	\$0.00	\$15,000.00	\$15,000.00
1300-5310-0-0000-3700-580000-008-4050	\$0.00	\$1,000.00	\$1,000.00
1300-5310-0-0000-8200-580000-008-0000	\$0.00	\$6,500.00	\$6,500.00
1300-5310-0-0000-3700-580000-008-0000	\$0.00	\$23,375.00	\$23,375.00
1300-5310-0-0000-3700-590030-008-0000	\$0.00	\$200.00	\$200.00
1300-5310-0-0000-7210-735000-000-0000	\$0.00	\$65,000.00	\$65,000.00
***Expense Total	\$0.00	\$4,350,563.00	\$4,350,563.00
Balance Sheet Accounts			
1300-5310-0-0000-0000-971100-000-0000	\$0.00	\$910.00	\$910.00
1300-5310-0-0000-0000-971200-000-0000	\$0.00	\$110,231.84	\$110,231.84
1300-5310-0-0000-0000-974000-000-0000	\$0.00	\$2,932,119.68	\$2,932,119.68
1300-5310-0-0000-0000-979100-000-0000	\$0.00	\$2,596,009.52	\$2,596,009.52
***Balance Sheet Account Total	\$0.00	\$5,639,271.04	\$5,639,271.04
Fund Totals			
Total: Income	\$0.00	\$4,797,815.00	\$4,797,815.00
Total: Expenses	\$0.00	\$4,350,563.00	\$4,350,563.00
Total: Balance Sheet Accounts	\$0.00	\$5,639,271.04	\$5,639,271.04
Tour. Builded Shoot recounts	ψ0.00	ψυ,ουν,2/1.0π	ψο,0ορ,2/1.0τ

**568** 85 of 91 6/5/2023 7:22:44AM

ResolutionNo. 32-23

Fund: 1400 Deferred Maintenance Fund

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Income			
1400-0000-0-0000-0000-809100-000-0000	\$0.00	\$300,000.00	\$300,000.00
1400-0000-0-0000-0000-866000-000-0000	\$0.00	\$4,000.00	\$4,000.00
***Income Total	\$0.00	\$304,000.00	\$304,000.00
Expenses			
1400-0000-0-0000-8100-560000-002-0000	\$0.00	\$25,000.00	\$25,000.00
1400-0000-0-0000-8100-560000-003-0000	\$0.00	\$25,000.00	\$25,000.00
1400-0000-0-0000-8100-560000-028-0000	\$0.00	\$30,000.00	\$30,000.00
1400-0000-0-0000-8100-560000-022-0000	\$0.00	\$60,000.00	\$60,000.00
1400-0000-0-0000-8100-560000-026-0000	\$0.00	\$60,000.00	\$60,000.00
1400-0000-0-0000-8100-560000-025-0000	\$0.00	\$100,000.00	\$100,000.00
***Expense Total	\$0.00	\$300,000.00	\$300,000.00
Balance Sheet Accounts			
1400-0000-0-0000-0000-978000-000-0000	\$0.00	\$363,921.67	\$363,921.67
1400-0000-0-0000-0000-979100-000-0000	\$0.00	\$359,921.67	\$359,921.67
***Balance Sheet Account Total	\$0.00	\$723,843.34	\$723,843.34
Fund Totals			
Total: Income	\$0.00	\$304,000.00	\$304,000.00
Total: Expenses	\$0.00	\$300,000.00	\$300,000.00
Total: Balance Sheet Accounts	\$0.00	\$723,843.34	\$723,843.34

13 Hanford Elementary School District Requested by dendo

# Pending Budget Revision Control Number 20240001

**E69** 86 of 91 6/5/2023 7:22:44AM

ResolutionNo. 32-23

Fund: 1500 Pupil Transportation Equip

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Income			
1500-0000-0-0000-0000-866000-000-0000	\$0.00	\$6,000.00	\$6,000.00
1500-0000-0-0000-9300-891900-000-0000	\$0.00	\$100,000.00	\$100,000.00
***Income Total	\$0.00	\$106,000.00	\$106,000.00
Balance Sheet Accounts			
1500-0000-0-0000-0000-978000-000-0000	\$0.00	\$473,943.27	\$473,943.27
1500-0000-0-0000-0000-979100-000-0000	\$0.00	\$367,943.27	\$367,943.27
***Balance Sheet Account Total	\$0.00	\$841,886.54	\$841,886.54
Fund Totals			
Total: Income	\$0.00	\$106,000.00	\$106,000.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$0.00	\$841,886.54	\$841,886.54

**E790** 87 of 91 6/5/2023 7:22:44AM

ResolutionNo. 32-23

Fund: 2000 SPECIAL RESERVE FUND FOR OTHER

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Lucius			
Income	¢0.00	¢200 000 00	<b>#200 000 00</b>
2000-0000-0-0000-0000-866000-000-0000	\$0.00	\$200,000.00	\$200,000.00
2000-0000-0-0000-9300-891200-000-0000	\$0.00	\$173,524.00	\$173,524.00
***Income Total	\$0.00	\$373,524.00	\$373,524.00
Balance Sheet Accounts			
2000-0000-0-0000-0000-978000-000-0000	\$0.00	\$13,536,250.58	\$13,536,250.58
2000-0000-0-0000-0000-979100-000-0000	\$0.00	\$13,162,726.58	\$13,162,726.58
***Balance Sheet Account Total	\$0.00	\$26,698,977.16	\$26,698,977.16
Fund Totals			
Total: Income	\$0.00	\$373,524.00	\$373,524.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$0.00	\$26,698,977.16	\$26,698,977.16

13 Hanford Elementary School District Requested by dendo

# Pending Budget Revision Control Number 20240001

**E75** 88 of 91 6/5/2023 7:22:44AM

ResolutionNo. 32-23

Fund: 2120 Building Funds - Local 2

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Expenses			
2120-9010-0-0000-8500-620000-024-0000	\$0.00	\$167,210.65	\$167,210.65
***Expense Total	\$0.00	\$167,210.65	\$167,210.65
Balance Sheet Accounts			
2120-9010-0-0000-0000-979100-000-0000	\$0.00	\$167,210.65	\$167,210.65
***Balance Sheet Account Total	\$0.00	\$167,210.65	\$167,210.65
Fund Totals			
Total: Income	\$0.00	\$0.00	\$0.00
Total: Expenses	\$0.00	\$167,210.65	\$167,210.65
Total: Balance Sheet Accounts	\$0.00	\$167,210.65	\$167,210.65

**E792** 89 of 91 6/5/2023 7:22:44AM

ResolutionNo. 32-23

Fund: 2500 CapitalFacilities Fund

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Income			
Income 2500-9010-0-0000-0000-866000-000-0000	\$0.00	\$15,000.00	¢15 000 00
	*****		\$15,000.00
2500-9010-0-0000-0000-868100-000-0000	\$0.00	\$200,000.00	\$200,000.00
***Income Total	\$0.00	\$215,000.00	\$215,000.00
Expenses			
2500-9010-0-0000-8700-560000-020-0000	\$0.00	\$100,000.00	\$100,000.00
2500-9010-0-0000-7200-580000-004-0000	\$0.00	\$20,000.00	\$20,000.00
***Expense Total	\$0.00	\$120,000.00	\$120,000.00
Balance Sheet Accounts			
2500-9010-0-0000-0000-974000-000-0000	\$0.00	\$1,300,034.37	\$1,300,034.37
2500-9010-0-0000-0000-979100-000-0000	\$0.00	\$1,205,034.37	\$1,205,034.37
***Balance Sheet Account Total	\$0.00	\$2,505,068.74	\$2,505,068.74
Fund Totals			
Total: Income	\$0.00	\$215,000.00	\$215,000.00
Total: Expenses	\$0.00	\$120,000.00	\$120,000.00
Total: Balance Sheet Accounts	\$0.00	\$2,505,068.74	\$2,505,068.74

13 Hanford Elementary School District Requested by dendo

# Pending Budget Revision Control Number 20240001

**573** 90 of 91 6/5/2023 7:22:44AM

ResolutionNo. 32-23

Fund: 4000 Special Reserve - Capital Outlay

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
Income			
4000-0000-0-0000-0000-866000-000-0000	\$0.00	\$45,000.00	\$45,000.00
***Income Total	\$0.00	\$45,000.00	\$45,000.00
Expenses			
4000-0000-0-0000-8500-620000-031-0000	\$0.00	\$3,000,000.00	\$3,000,000.00
***Expense Total	\$0.00	\$3,000,000.00	\$3,000,000.00
Balance Sheet Accounts			
4000-0000-0-0000-0000-978000-000-0000	\$0.00	\$1,869,316.01	\$1,869,316.01
4000-0000-0-0000-0000-979100-000-0000	\$0.00	\$4,824,316.01	\$4,824,316.01
***Balance Sheet Account Total	\$0.00	\$6,693,632.02	\$6,693,632.02
Fund Totals			
Total: Income	\$0.00	\$45,000.00	\$45,000.00
Total: Expenses	\$0.00	\$3,000,000.00	\$3,000,000.00
Total: Balance Sheet Accounts	\$0.00	\$6,693,632.02	\$6,693,632.02

13 Hanford Elementary School District Requested by dendo

# Pending Budget Revision Control Number 20240001

**E754** 91 of 91 6/5/2023 7:22:44AM

ResolutionNo. 32-23

Fund: 6720 Self-Insurance/Other

FDREY-GOFNOBSIL2	Revised	Adjustments	Proposed
To a constant of the constant			
Income 6720-0000-0-0000-0000-866000-000-0000	\$0.00	\$11,000.00	¢11 000 00
			\$11,000.00
6720-0000-0-0000-0000-867400-000-0000	\$0.00	\$822,000.00	\$822,000.00
***Income Total	\$0.00	\$833,000.00	\$833,000.00
Expenses			
6720-0000-0-0000-6000-580000-000-0140	\$0.00	\$35,000.00	\$35,000.00
6720-0000-0-0000-6000-580000-000-0141	\$0.00	\$785,000.00	\$785,000.00
***Expense Total	\$0.00	\$820,000.00	\$820,000.00
Balance Sheet Accounts			
6720-0000-0-0000-0000-979100-000-0000	\$0.00	\$694,373.58	\$694,373.58
***Balance Sheet Account Total	\$0.00	\$694,373.58	\$694,373.58
Fund Totals			
Total: Income	\$0.00	\$833,000.00	\$833,000.00
Total: Expenses	\$0.00	\$820,000.00	\$820,000.00
Total: Balance Sheet Accounts	\$0.00	\$694,373.58	\$694,373.58

### HANFORD ELEMENTARY SCHOOL DISTRICT

### **AGENDA REQUEST FORM**

TO:	Joy C.	Gabler
FROM:	David	Endo
DATE:	06/16/	2023
FOR:		Board Meeting Superintendent's Cabinet
FOR:		Information Action

Date you wish to have your item considered: 06/28/2023

#### ITEM:

Consider the adoption of Resolution #33-23: Education Protection Account Spending Determination

#### **PURPOSE:**

Proposition 30, The School and Local Public Safety Protection Act of 2012, approved on November 6, 2012 and Proposition 55 approved on November 8, 2016, temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The new revenues generated are deposited into a newly created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools will receive funds from the EPA based on its proportionate share of the statewide attendance related state revenue amounts. A corresponding reduction is made to entity's attendance related state funding. Funding is distributed quarterly and provides the each entity the discretionary use of funds provided the spending plan is approved by the governing board during a public meeting. The sole restriction is that funds are not used for the salaries and benefits of administrators nor any administrative costs.

#### **FISCAL IMPACT:**

Penalties could be incurred should the District not disclose the how the Education Protection Account funding is budgeted and spent.

#### **RECOMMENDATIONS:**

Adopt Resolution #33-23.

#### **RESOLUTION No. 33-23**

# RESOLUTION OF THE GOVERNING BOARD OF THE HANFORD ELEMENTARY SCHOOL DISTRICT

# 2023-2024 EDUCATION PROTECTION ACCOUNT SPENDING DETERMINATION RESOLUTION

WHEREAS, the voters approved temporary sales and income tax increases with Proposition 30 on November 6, 2012; and voters approved Proposition 55 on November 8, 2016 which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030.

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; and Proposition 55 amended Article XIII, Section 36 of the California Constitution effective November 8, 2016 and commencing on January 1, 2018.

WHEREAS, the provisions of Article XIII, Section 36(e) create in the State General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f) of the California Constitution;

WHEREAS, before June 30<sup>th</sup> of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

# NOW, THEREFORE, IT IS HEREBY RESOLVED:

- 1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Hanford Elementary School District;
- 2. In compliance with Article XIII, Section 36(e), of the California Constitution, the governing board of the Hanford Elementary School District has determined to spend the monies received from the Education Protection Act as attached.

The foregoing resolution was adopted up	on motion by Trustee	_, seconded by	
Trustee	, at a regular meeting held on the		
28 <sup>th</sup> day of June, 2023, by the following v	vote:		
AYES: Trustees NOES: Trustees ABSENT: Trustees			
	President of the Board of Trustees Hanford Elementary School District	_	
WITNESS my hand and seal of said Boar	rd of Trustees this 28 <sup>th</sup> day of June, 2023.		
	Clerk of said Board of Trustees		

# Expenditures through: June 30, 2024 For *General Fund* 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	15,643,940.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		15,643,940.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	15,643,940.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		15,643,940.00
BALANCE (Total Available minus Total Expenditures and Other Fina	0.00	

# Note to user:

Specific cells in column C have been protected so that you can't enter data. The "Amount" column is protected for the following revenues: Federal Revenue, Other State Revenue, Other Local Revenue, and All Other Financing Sources and Contributions.

The "Amount" column is protected for the following expenditure functions: 2100-2150, 2200, 2700, 6000-6999, and 7000-7999.

# HANFORD ELEMENTARY SCHOOL DISTRICT

# AGENDA REQUEST FORM

TO:	Joy C.	Gabler
FROM:	David	Endo
DATE:	06/16/	2022
FOR:		Board Meeting Superintendent's Cabinet
FOR:		Information Action
Date you wish t	o have	your item considered: 06/28/2023
<b>ITEM:</b> Consider the ad	option	of Resolution #34-23: Board Delegation of Powers.
		the Chief Business Official to adjust budgets, make transfers, and other necessary to close the fiscal year.
FISCAL IMPA None.	ACT:	
RECOMMEN	DATIC	ONS:

Adopt Resolution #34-23.

# RESOLUTION NO. 34-23 RESOLUTION OF THE GOVERNING BOARD OF THE HANFORD ELEMENTARY SCHOOL DISTRICT

# BOARD DELEGATION OF POWERS/DUTIES OF GOVERNING BOARD (EDUCATION CODE §35161)

WHEREAS, Education Code § 35161 provides that "the governing board of any school district may execute any powers delegated by law to it or to the district of which it is the governing board, and shall discharge any duty imposed by law upon it or upon the district of which it is the governing board . . . "; and

WHEREAS, Stats. 1987, c. 1452, § 200, effective January 1, 1988, amended Education Code § 35161 and added the following new language which provides further that the governing board "... may delegate to an officer or employee of the district any of those powers or duties. The governing board; however, retains ultimate responsibility over the performance of those powers or duties so delegated ...", and

WHEREAS, the Governing Board of the Hanford Elementary School District recognizes that while the authority provided in Education Code § 35161 authorizes the Board to delegate any of its powers and duties, the Governing Board retains the ultimate responsibility over the performance of those powers or duties.

NOW THEREFORE, BE IT RESOLVED that in accordance with the authority provided in Education Code § 35161, the Governing Board of the Hanford Elementary School District hereby delegates the authority to act on its behalf in performance of the duties and powers granted to the Board in law to the following officers or employees of the district and for the responsibilities and period of time indicated below:

**Board delegated power or duty including any limitations or restrictions applicable thereto:** 2022/2023 budget revisions, journal entries, and/or transfers to close financial statements for the fiscal year.

**Board authorized district officers / employees:** David Endo **Board authorized time period:** June 28, 2023 – October 11, 2023.

The foregoing resolution was adopted by the at a regular meeting of the Board of Trustees of the Hanford Elementary School District on June 28, 2023 by the following vote:

Noes:	
Absent:	
Dated: June 28, 2023	
	Tim Revious
	President, Board of Trustees

#### HANFORD ELEMENTARY SCHOOL DISTRICT

# **AGENDA REQUEST FORM**

TO:	Joy C. Gabler		
FROM:	David	Endo	
DATE:	06/16/2	2023	
FOR:		Board Meeting Superintendent's Cabinet	
FOR:		Information Action	

Date you wish to have your item considered: 06/28/2023

# ITEM:

Consider approval of food service agreements with the Kings County Office of Education and Hanford Christian School.

#### **PURPOSE:**

The District has provided lunches to the Kings County Office of Education and Hanford Christian School in the recent past and has expressed interest in continuing the relationship with the District for the 2023-2024 school year. While there is an increase in workload, it does not result in a significant operational impact to the Food Service Department.

# **FISCAL IMPACT:**

The Child Nutrition Fund should realize an increase in revenue dependent on participation.

# **RECOMMENDATIONS:**

Approve the food service agreements with the Kings County Office of Education and Hanford Christian School.

# 2023-2024 FOOD SERVICE AGREEMENT

Administering Sponsor: <u>Hanford Elementary School District</u>
Receiving Sponsor: <u>Kings County Office of Education</u>

This Agreement executed in duplicate and entered into on <u>July 1, 2023</u> between the **Administering Sponsor**, **Hanford Elementary School District**, hereinafter referred to as **SCHOOL FOOD AUTHORITY (SFA)** and the receiving sponsor, **Kings County Office of Education**, hereinafter referred to as **COUNTY SCHOOL**, and is created for the purpose of providing Breakfast and Lunch under the National School Lunch and School Breakfast Program.

Beginning in the 2022-2023 School Year, the Shelly Baird Main Campus was approved for Community Eligibility Provision (CEP) and California implemented a statewide Universal Meal Program for all school children. This program is designed to build on the foundation of the Federal National School Lunch Program (NSLP) and School Breakfast Program (SBP).

With the implementation of Community Eligibility Provision (CEP) and the Universal Meal Program, Hanford Elementary School District's Food Service Department will provide breakfast and lunch for the 2023-2024 school year and not collect payment from COUNTY SCHOOL for each reimbursable breakfast and lunch student meal received.

# It is hereby agreed that:

- (1) The **SFA** will represent **COUNTY SCHOOL** as the Child Nutrition Program "Sponsor" and will claim reimbursement from the California Department of Education for all meals served to children enrolled in **COUNTY SCHOOL**. Reimbursement will be claimed at the rate of one breakfast and lunch per child per day, only for complete meals counted at the point of service.
- (2) The **COUNTY SCHOOL** will notify the **SFA** of all Name, Address, Phone and Lunch Period Serving time changes as they are made, in order to keep the CNIP's application current and in compliance. In addition, the Name, Address, Phone and Lunch Period Serving times will be submitted annually with this Food Service Agreement.
- (3) Once approved by the California Department of Education, this agreement is considered permanent by the California Department of Education. However, the **SFA** will initiate a new written contract prior to July 1<sup>st</sup> of each year. Either party may terminate this agreement for cause upon ten days' written notice. Notice of termination will be provided in writing to the California Department of Education, Nutrition Services Division.
- (4) The SFA will verify student Direct Certification Information submitted to the SFA by the COUNTY SCHOOL. SFA will apply for Community Eligibility Provision (CEP) for the COUNTY SCHOOL. If CEP or Provision is not approved, free and reduce-price meal applications will be required. SFA will conduct the free and reduced-price application process, including the distribution, review and approval of applications belonging to the COUNTY SCHOOL.
- (5) The COUNTY SCHOOL will perform the point of service meal counts. The SFA will provide training as necessary to staff at COUNTY SCHOOL regarding point-of-service meal counts and completion of all required documents.

- (6) The SFA will perform the required daily and monthly edit checks.
- (7) The SFA will ultimately be responsible for meal count and claiming accountability.
- (8) The SFA will perform the verification process and will notify COUNTY SCHOOL of its findings.
- (9) The **SFA** will assume responsibility for any over-claims identified during a review or audit and reimburse the State accordingly.
- (10) The **SFA** will include all participating sites from **COUNTY SCHOOL** in its agreement with the California Department of Education.
- (11) The **SFA** will provide meals to **COUNTY SCHOOL** that comply with the nutrition standards established by the United States Department of Agriculture for the Enhanced Food Base/Offer vs. Serve menu planning option.
- (12) The **SFA** will prepare the meals in the District Kitchen located at 924 Katie Hammond Lane. This preparation site will maintain the appropriate state and local health certifications for the facility.
- (13) The COUNTY SCHOOL will notify the SFA of the number of meals needed no later than 9:00 am by e-mail each day. COUNTY SCHOOL will contact SFA in a timely manner if additional meals are needed, COUNTY SCHOOL will be obligated to accept and pay for the number of meals over ordered. The SFA will not be obligated to provide any meals on days when the SFA is not open for business.
- (14) **COUNTY SCHOOL** will provide the personnel, vehicle, and sufficient mobile transport thermos carts to pick up and transport the meals.
- (15) **COUNTY SCHOOL** will be responsible for transporting the meals from the **SFA** District Kitchen. The pick-up of prepared meals will be no later than 7:45 am breakfast, and no later than 10:00 am lunch.
- (16) The SFA will be responsible for maintaining the proper temperature of the meals until COUNTY SCHOOLS takes delivery of the meals. At the time of delivery, COUNTY SCHOOLS will be responsible for documenting and maintaining the proper temperature of the meals until they are served.
- (17) The **SFA** will provide the necessary hotel pans and lids, thermometer, serving scoops, ladles, eating utensils, straws, and napkins during the term of this agreement.
- (18) **COUNTY SCHOOLS** will provide personnel to serve meals, clean serving and eating areas, utensils, mobile transport thermos cart and any other equipment used to transport meals including pre-washing all hotel pans and lids on a daily basis, **COUNTY SCHOOLS** will deliver any and all pre-washed hotel pans and lids that are property owned by the **SFA** to the HESD Lee Richmond Elementary School kitchen before 12:45 p.m.
- (19) The SFA will wash and sanitize the hotel pans and lids in a commercial dishwasher.
- (20) COUNTY SCHOOLS will deliver Food Service reports to the SFA daily.
- (21) No later than three (3) days prior to the end of each month, the **SFA** will provide to the **COUNTY SCHOOLS** a monthly menu consisting of the meals to be served the following month.

- (22) The **SFA** will submit to the **COUNTY SCHOOLS** itemized invoices for the meals provided by the **SFA**. The invoices will be calculated at the following rates (rates are subject to change):
  - a. Student Full Pay Breakfast and Lunch-No Charge
  - b. Student Reduced Breakfast and Lunch-No Charge
  - c. Student Free Breakfast and Lunch-No Charge
  - d. Adult Breakfast-three dollars and eighty cents (\$3.80)
  - e. Adult Lunch- five dollars and sixty-five cents (\$5.65)
  - f. Student Milk forty cents (\$0.40)
  - g. Adult Milk forty cents (\$0.40)
- (23) **COUNTY SCHOOLS** will pay **SFA** the full amount as presented on the monthly itemized invoice by the end of the following month.
- (24) When requested by COUNTY SCHOOLS, the SFA will provide sack lunches for field trips that meet the meal pattern requirements. Sack lunches for field trips will be requested at least 10 working days in advance. The cost per lunch will remain the same as for the regular lunch. COUNTY SCHOOLS will be responsible for maintaining the appropriate temperature of lunches until served. COUNTY SCHOOLS will be responsible for creating a list of students attending the field trip and ensuring that only students receiving a lunch from the SFA get marked. COUNTY SCHOOLS will submit checked off roster to the SFA the following day.
- (25) The gift or exchange of commodities is not permitted. Until students are served a meal, all food remains the property of the SFA.
- (26) **COUNTY SCHOOLS** will indemnify and hold the **SFA** and its officers, employees, and agents harmless from any and all liability, cost, or expense incurred as a result of negligence on the part of the **COUNTY SCHOOLS**.
- (27) COUNTY SCHOOLS will keep and maintain liability insurance, including extended coverage for product liability in an amount no less than \$1,000,000 (one million dollars) for each occurrence and will provide the SFA with a certificate evidencing insurance in the amount, naming the SFA as an additional insured and specifying that the coverage will not be canceled or modified without 10 days' prior written notice to the SFA. The SFA will keep and maintain liability insurance that covers the SFA's liability.
- (28) Both parties will comply with all applicable federal, state and local statutes and regulations with regard to the preparation and service of National School Lunch and Breakfast Program meals, including, but not limited to, all applicable regulations relating to the overt identification of needy pupils, the nutritional content of meals, sales of non-program foods and nondiscrimination. All records maintained by both parties shall be open and available to inspection by Federal, State, and local authorities in accordance with applicable statutes and regulations.

- (29) COUNTY SCHOOL will abide by all health and safety rules for serving food. They shall have one employee who has successfully passed an approved and accredited Food Safety Certification Examination on site. The Certificate must be current and retained on file at the facility at all times, copy must be made available for the SFA. As needed, SFA can provide a list of approved classes. After each review by the Kings County Health Department, a copy of the review report shall be posted in kitchen as required and copy of report will be sent to the SFA by COUNTY SCHOOL.
- (30) **COUNTY SCHOOL** Kitchen is to be well maintained at all times, cooling and warming equipment used during meals service are to be in good working order, temperatures are to be documented daily as required. Meal distribution information (daily transport sheets) is to be completed with correct temperatures and leftover information daily.
- (31) **COUNTY SCHOOL** will reimburse the **SFA** for any loss of reimbursement funds denied by the National School Lunch Program which arise out of intentional or negligent conduct or omission of **COUNTY SCHOOL**.
- (32) All business and information relating to the execution of this agreement and the services thereof, including kitchen visitations, will be directed to the Manager of Food Services, **SFA**.

This agreement becomes effective this day and will continue until June 30, 2024

IN WITNESS WHEREOF, HANFORD ELEMENTARY SCHOOL DISTRICT and KINGS COUNTY OFFICE OF EDUCATION has executed this agreement as of the date first written above.

KINGS COUNTY OFFICE OF EDUCATION		
Name and Title of Receiving Sponsor Official		
By: Samie Wia (Signature)	-	
(Digitation)		
(Printed Name)	-	
Title: Superintendent ast. Supt., Buse	, NOSS	
Date: $Q/g/\partial 3$	_	
KINGS COUNTY OFFICE OF EDUCATION Telephone (559) 584-1441		
HANFORD ELEMENTARY SCHOOL DISTRICT Name and Title of SFA Official		
By:		
(Signature)	-	
Joy C. Gabler		
(Printed Name)	<del></del>	
Title: Superintendent		
Date:	<b>-</b>	
HANFORD ELEMENTARY SCHOOL DISTRICT Telephone (559) 585-3620	-	
CALIFORNIA DEPARTMENT OF EDUCATION	Approved	Denied
$\mathbf{p}_{\mathbf{v}}$		
By	<b>→</b>	

#### FOOD SERVICE AGREEMENT

Administering Sponsor:

Hanford Elementary School District

Receiving Sponsor:

Hanford Christian School

This Agreement executed in duplicate and entered into on <u>July 1, 2023</u> between **Hanford Elementary School District**, hereinafter referred to as **School Food Authority (SFA)** and the receiving sponsor, hereinafter referred to as **HANFORD CHRISTIAN SCHOOL**, and is created for the purpose of providing Meals and Meal Items.

# It is hereby agreed that:

- (1) The **SFA** will make meals and milk available to **HANFORD CHRISTIAN SCHOOL** at the agreed upon rate of three dollars and sixty cents (\$3.70) meal only, and forty cents (\$0.40) milk only.
- (2) The **SFA** will initiate a new written contract prior to July 1<sup>st</sup> of each year. Either party may terminate this agreement for cause upon ten (10) workdays' written notice. Notice of termination will be provided in writing.
- (3) The **SFA** will provide meals to **HANFORD CHRISTIAN SCHOOL** that comply with the nutrition standards established by the United States Department of Agriculture.
- (4) The **SFA** will prepare the meals in the Hanford Elementary District Kitchen located at 924 Katie Hammond Lane. This preparation site will maintain the appropriate state and local health certifications for the facility.
- (5) **HANFORD CHRISTIAN SCHOOL** will notify the **SFA** of the number of meals needed no later than 9:00 am by e-mail each day. **HANFORD CHRISTIAN SCHOOL** will be obligated to accept and pay for the number of meals and milk requested. The **SFA** will not be obligated to provide any meals on days when the **SFA** is not open for business.
- (6) **HANFORD CHRISTIAN SCHOOL** will provide the personnel and vehicle necessary to transport the meals.
- (7) **HANFORD CHRISTIAN SCHOOL** will be responsible for transporting the meals from the **SFA** District Kitchen. The pick-up of prepared meals will be no later than 10:45 am.
- (8) The SFA will be responsible for maintaining the proper temperature of the meals until HANFORD CHRISTIAN SCHOOL takes delivery of the meals. At the time of delivery, HANFORD CHRISTIAN SCHOOL will be responsible for documenting and maintaining the proper temperature of the meals until they are served.
- (9) The **SFA** will provide **HANFORD CHRISTIAN SCHOOL** daily an itemized list of menu items, number of items received, and document temperature of items at the time of meal pickup.
- (10) The **SFA** will provide the necessary hotel pans and lids, transport thermos container, thermometer, serving gloves, scoops, ladles, trays, and eating utensils during the term of this agreement.
- (11) HANFORD CHRISTIAN SCHOOL will provide personnel to serve meals, clean serving and eating areas, utensils, and any other equipment used to transport meals. Each day HANFORD CHRISTIAN

- **SCHOOL** will be responsible for returning hotel pans, lids and serving utensils that are the property owned by the **SFA**.
- (12) No later than five (5) days prior to the end of each month, the **SFA** will provide **HANFORD CHRISTIAN SCHOOL** a monthly menu consisting of the meals to be served the following month.

  Menu is subject to change, **SFA** will make every effort to provide **HANFORD CHRISTIAN SCHOOL** advance notification of menu changes.
- (13) The **SFA** will submit to the **HANFORD CHRISTIAN SCHOOL** itemized invoices for the meals, and items provided by the **SFA**. The invoices will be calculated based off of the following rates but may change due to escalating prices. If this is the case, **SFA** will provide **HANFORD CHRISTIAN SCHOOL** thirty (30) days' advance notice of any such change.
  - a. Lunch-(milk not included) three dollars and seventy cents (\$3.70)
  - b. Milk (a la carte)- forty cents (\$0.40)
- (14) **HANFORD CHRISTIAN SCHOOL** will pay **SFA** the full amount as presented on the monthly itemized invoice by the end of the following month
- (15) When requested by HANFORD CHRISTIAN SCHOOL, the SFA will provide sack lunches for field trips that meet the meal pattern requirements. Sack lunches for field trips will be requested at least 10 working days in advance.
- (16) The gift or exchange of commodities is not permitted.
- (17) **HANFORD CHRISTIAN SCHOOL** will indemnify and hold the **SFA** and its officers, employees, and agents harmless from any and all liability, cost, or expense incurred as a result of negligence on the part of the **HANFORD CHRISTIAN SCHOOL**.
- (18) HANFORD CHRISTIAN SCHOOL will keep and maintain liability insurance, including extended coverage for product liability in an amount no less than \$1,000,000 (one million dollars) for each occurrence and will provide the SFA with a certificate evidencing insurance in the amount, naming the SFA as an additional insured and specifying that the coverage will not be canceled or modified without 10 days prior written notice to the SFA. The SFA will keep and maintain liability insurance that covers the SFA's liability.
- (19) Both parties will comply with all applicable federal, state and local statutes and regulations with regard to the preparation and service of Lunch.
- (20) HANFORD CHRISTIAN will abide by all health and safety rules for serving food. They shall have one employee who has successfully passed an approved and accredited Food Safety Certification Examination. The Certificate must be current and retained on file at the facility at all times. As needed, SFA can provide a list of approved classes. After each review by the Kings County Health Department, a copy of the review report will be sent to the SFA by HANFORD CHRISTIAN SCHOOL.
- (21) All business and information relating to the execution of this agreement and the services thereof, will be directed to the Manager of Food Services, **SFA**.

# **TERM**

This agreement becomes effective this day and will continue until June 30, 2024.

IN WITNESS WHEREOF, HANFORD ELEMENTARY SCHOOL DISTRICT and HANFORD CHRISTIAN SCHOOL has executed this agreement as of the date first written above

HANFORD CHRISTIAN SCHOOL
Name and Title of Receiving Sponsor Official
By: / leane Schmott
(Signature)
Diana Schmidt
(Printed Name)
Title: Principal Date: 6-14-2023
Date: 6-14-2023
HANFORD CHRISTIAN SCHOOL Telephone (559) 584-9207
HANFORD ELEMENTARY SCHOOL DISTRICT Name and Title of SFA Official
By:
(Signature)
Joy C. Gabler
(Printed Name)
Title: Superintendent
Date:
HANFORD ELEMENTARY SCHOOL DISTRICT Telephone (559) 585-3620

# HANFORD ELEMENTARY SCHOOL DISTRICT

# **AGENDA REQUEST FORM**

TO:	Joy C.	Gabler
FROM:	David	Endo
DATE:	06/16/	2023
FOR:		Board Meeting Superintendent's Cabinet
FOR:		Information Action

Date you wish to have your item considered: 06/28/2023

# ITEM:

Consider approval of master grid services agreement with Energy Toolbase.

# **PURPOSE:**

The District has been in discussions with Energy Toolbase in the operations of the bus barn battery and how to maxmize its value to the District. In the course of these discussion, Energy Toolbase has indicated that there could be potential revenue in various energy programs that it would be willing to split with the District on a 20% (Energy Toolbase) / 80% (District) basis. The attached agreement establishes that relationship.

# **FISCAL IMPACT:**

The General Fund should realize an undetermined increase in revenue.

# **RECOMMENDATIONS:**

Approve the master grid services agreement with Energy Toolbase.

#### **MASTER GRID SERVICES AGREEMENT**

This Master Grid Services Agreement (the "Agreement") is effective as of this \_\_\_\_\_ day of June 2023, between:

# **SERVICE PROVIDER**

#### **ENERGY TOOLBASE SOFTWARE INC.**

Suite #201, 321 Southeast Osceola Street Stuart, Florida 34994

Phone: 866-303-7786

Email: contact@energytoolbase.com

("ETB")

#### **CLIENT**

#### HANFORD ELEMENTARY SCHOOL DISTRICT

P.O. Box 1067 Hanford, CA 93232

Phone: +15595853628

Email: dendo@hanfordesd.org (the "Client")

1. **IN CONSIDERATION OF** the matters described herein and of the mutual benefits and obligations set forth in this Agreement, the receipt and sufficiency of which consideration is hereby acknowledged, the Client and ETB (individually the "Party" and collectively the "Parties" to this Agreement) agree as follows:

#### 2. Background

- 2.1. The Client is engaged in the business of owning and operating solar plus energy storage system(s).
- 2.2. ETB is engaged in the business of providing energy storage control and asset monitoring products; and
- 2.3. The parties wish to cooperate in the operation of the energy storage system at the location(s) identified in Schedule A (the "Project") in accordance with the terms and conditions set forth herein.

#### 3. Client Obligations

- 3.1. The Client shall perform the following services during the Term, all in accordance with the terms and subject to the conditions set forth in this Agreement, and all as further described in Schedule A:
  - 3.1.1. Prior to the participation in any Program and throughout the participation in any such program, Client shall facilitate all necessary authorizations for the Project in accordance with the requirements of the applicable Program providing ETB, and if necessary, any utility, grid operator and public utility commission access to Client's electrical usage data and other related information with respect to manage Client's participation in the Program; provided, however, whenever permitted by the applicable rules, regulations and Law, such authorization shall be obtained electronically;
  - 3.1.2. Maintain the energy storage system for the entire duration of the Term. The Client shall consult with ETB and the equipment manufacturer regarding ongoing maintenance for the energy storage system;
  - 3.1.3. Consult with ETB prior to any scheduled preventive maintenance activity that will take the energy storage system offline for any amount of time (each occurrence, a "Preventive Maintenance Activity"); and
  - 3.1.4. Notify ETB of any unscheduled corrective maintenance activity that will take the energy storage system offline for any amount of time (each occurrence, a "Corrective Maintenance Activity").

- 3.1.5. For any Program Client participates in, it will not use, grant, pledge, assign, or otherwise commit any Product or confer any benefit with respect to any such Product which is part of a relevant Program to any program which competes with the Program other than to ETB, during the Term; and
- 3.1.6. It will not utilize a Prohibited Resource during the pendency of this Agreement relating to the Programs and shall comply with all requirements set forth on the respective Exhibits relating to Prohibited Resources and shall provide any documentation reasonably necessary for ETB, utility or grid operator, as the case may be, to verify the accuracy of any attestation and enforcement therewith.

#### 4. ETB Obligations

- 4.1. ETB shall perform the following services during the Term, all in accordance with the terms and subject to the conditions set forth in this Agreement, and all as further described in Schedule A:
  - 4.1.1. Maintain ETB's energy management system ("Acumen EMS™") at the Project site and provide ongoing support for the Acumen EMS™ for the duration of the Term, all in accordance with ETB's Terms and Conditions for Acumen EMS™ and ETB Monitor, which are available online at and are incorporated by reference herein;
  - 4.1.2. Perform, at its sole cost and expense, integrations with the Energy Storage product and Acumen EMS™;
  - 4.1.3. Perform, at its sole cost and expense, integration with grid services platforms and Acumen EMS™; or, provide a reasonable means of participation through ETB's online scheduling service ("ETB Monitor™");
  - 4.1.4. Coordinate operating modes between grid services and the Acumen EMS;
  - 4.1.5. Provide, at its sole cost and expense, administrative processes required to bid the Project's energy into demand response program(s) administered by Leapfrog Power, Inc. ("Leap") or similar provider (including, but not limited to, settlement fees, asset registration fees, and financial assurance); and
  - 4.1.6. Distribute revenues generated by the energy storage system in accordance with these Terms (additional detail contained in Section 4 below).

#### 5. Payment

- 5.1. As compensation for their efforts, the client shall receive revenues generated by the Project in accordance with Schedule A (the "Revenues").
- 5.2. ETB will receive the performance reports from the grid services aggregator or utility periodically, according to the Program, then reconcile and validate the calculations against projected receipts. ETB will pay the Client the applicable Revenues within 30 days of validation. ETB will inform the Client if there are delays in receiving the performance reports and/or payment. Any delays from the grid services aggregator or utility will impact ETB's ability to meet its obligation to the Client and create potential delays with payment, which will be communicated accordingly. All amounts shall be payable in USD (United States Dollars) unless otherwise agreed to by both parties in writing.

#### 6. Taxes

6.1. The Client shall be responsible for all goods and services, harmonized sale, sales, service, use, and excise taxes, and any other similar taxes, duties, and charges of any kind imposed by any federal, provincial, territorial, or local governmental entity or regulatory authority on any amounts received or payable by the Client hereunder; provided that in no event shall the Client pay or be responsible for any taxes imposed

on, or with respect to, ETB's income, revenues, gross receipts, personnel, or real or personal property, or other assets.

#### 7. **CONFIDENTIALITY**

- 7.1. From time to time during the Term of this Agreement, either party (as the "Disclosing Party") may disclose or make available to the other party (as the "Receiving Party"), non-public, proprietary, and confidential information of Disclosing Party that, if disclosed in writing or other tangible form is clearly labeled as "confidential," or if disclosed orally, is identified as confidential when disclosed ("Confidential Information").
- 7.2. Confidential Information does not include any information that:
  - 7.2.1. is or becomes generally available to the public other than as a result of Receiving Party's breach of this Section 7;
  - 7.2.2. is or becomes available to the Receiving Party on a non-confidential basis from a third-party source, provided that such third party is not and was not prohibited from disclosing such Confidential Information;
  - 7.2.3. was in Receiving Party's possession prior to Disclosing Party's disclosure hereunder; or
  - 7.2.4. was or is independently developed by the Receiving Party without using any Confidential Information.
- 7.3. The Receiving Party shall:
  - 7.3.1. protect and safeguard the confidentiality of the Disclosing Party's Confidential Information with at least the same degree of care as the Receiving Party would protect its own Confidential Information, but in no event with less than a commercially reasonable degree of care;
  - 7.3.2. not use the Disclosing Party's Confidential Information, or permit it to be accessed or used, for any purpose other than to exercise its rights or perform its obligations under this Agreement; and
  - 7.3.3. not disclose any such Confidential Information to any person or entity, except to the employees, agents, consultants, contractors and other personnel of Receiving Party who need to know the Confidential Information to assist the Receiving Party, or act on its behalf, to exercise its rights or perform its obligations under this Agreement.
- 7.4. If the Receiving Party is required by applicable law or legal process to disclose any Confidential Information, it shall, prior to making such disclosure, use commercially reasonable efforts to notify Disclosing Party of such requirements to afford Disclosing Party the opportunity to seek, at Disclosing Party's sole cost and expense, a protective order or other remedy.
- 7.5. These obligations of confidentiality will expire 30 days following the termination of this Agreement.

#### 8. INTELLECTUAL PROPERTY

8.1. All intellectual property rights, including copyrights, patents, patent disclosures, and inventions (whether patentable or not), trademarks, service marks, trade secrets, know-how, and other confidential information, trade dress, trade names, logos, corporate names, and domain names, together with all of the goodwill associated therewith, derivative works and all other rights (collectively, "Intellectual Property Rights") in and to all documents, work product, and other materials that are delivered to the Client under this Agreement or prepared by or on behalf of ETB in the course of performing its obligations under the terms of this Agreement (collectively, the "Deliverables") except for any Confidential Information of the Client or Client-provided materials shall be owned exclusively by ETB.

- 8.2. ETB hereby grants the Client a license to use in the United States all Intellectual Property Rights in the Deliverables free of additional charge and on a non-exclusive, non-transferable, non-sublicensable, fully paid-up, royalty-free, and perpetual basis, solely to the extent necessary to enable the Client to make reasonable use of the Deliverables and the services provided by ETB under the terms of this Agreement.
- 8.3. Neither party shall use the name or marks, refer to or identify the other party in advertising or publicity releases, promotional or marketing correspondence to others without first securing the written consent of such other party.

#### 9. Term and Termination of Agreement

- 9.1. This Agreement shall be in effect for the period commencing on the date of this Agreement and continuing until the date specified in Schedule A (the "Term") unless terminated in accordance with the express provisions of this Agreement or extended by written agreement of both Parties.
- 9.2. Either party may terminate this Agreement if the other Party:
  - 9.2.1. materially breaches this Agreement and, if such breach is curable, fails to cure (or to take reasonable steps to cure) such breach within 30 days after being notified in writing to do so; or
- 9.3. becomes insolvent or admits its inability to pay its debts generally as they become due; (ii) becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency law, which is not fully stayed or is not dismissed or vacated within 30 days after filing; (iii) is dissolved or liquidated or takes any corporate action for such purpose; (iv) makes a general assignment for the benefit of creditors; or (v) has a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business.
- 9.4. If this Agreement is terminated by the Client prior to the end of the Term, ETB will be entitled to its share of the Revenues to the date of termination.
- 9.5. If this Agreement is terminated by the Client prior to the end of the Term, ETB will be entitled to recover from the Project site any materials or equipment which is the property of ETB or, where agreed between the Parties, to compensation in lieu of recovery.

#### 10. INDEPENDENT CONTRACTOR

- 10.1. Except as otherwise provided in this Agreement, ETB will have full control over working time, methods, and decision making in relation to provision of the Services in accordance with the Agreement. ETB will work autonomously and not at the direction of the Client. However, ETB will be responsive to the reasonable needs and concerns of the Client.
- 10.2. Nothing contained in this Agreement shall be read to create, directly or indirectly, any joint venture, partnership, agency, trust or fiduciary relationship between the Parties. ETB is for all purposes hereunder an independent contractor and in no event will ETB be considered an agent or employee of the Client or any of its subsidiaries or affiliates for any purpose.

#### 11. INDEMNIFICATION

11.1. Except to the extent paid in settlement from any applicable insurance policies, and to the extent permitted by applicable law, each Party agrees to indemnify and hold harmless the other Party, and its respective directors, shareholders, affiliates, officers, agents, employees, and permitted successors and assigns against any and all claims, losses, damages, liabilities, penalties, punitive damages, expenses, reasonable legal fees and costs of any kind or amount whatsoever, which result from or arise out of any claim of a third party arising out of or occurring in connection with the indemnifying party's negligence,

willful misconduct, or breach of this Agreement. This indemnification will survive the termination of this Agreement.

#### 12. NOTICE

12.1. All notices, requests, demands or other communications required or permitted by the terms of this Agreement will be given in writing and delivered to the Parties at the following addresses:

# 12.1.1. Hanford Elementary School District P.O. Box 1067, Hanford, CA 93232

# 12.1.2. Energy Toolbase Software Inc. 321 Southeast Osceola Street., Suite 201., Stuart, FL 34994

#### 13. GENERAL

- 13.1. <u>Further Assurances</u>. Each of the Parties hereto shall use reasonable efforts to, from time to time at the request of the other Party, furnish the other party such further information or assurances, execute and deliver such additional documents, instruments, and conveyances, and take such other actions and do such other things, as may be necessary to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.
- 13.2. Entire Agreement. It is agreed that there is no representation, warranty, collateral agreement or condition affecting this Agreement except as expressly provided in this Agreement.
- 13.3. <u>Severability</u>. In the event that any of the provisions of this Agreement are held to be invalid or unenforceable in whole or in part, all other provisions will nevertheless continue to be valid and enforceable with the invalid or unenforceable parts severed from the remainder of this Agreement.
- 13.4. <u>Amendments</u>. Any amendment or modification of this Agreement or additional obligation assumed by either Party in connection with this Agreement will only be binding if evidenced in writing signed by each Party or an authorized representative of each Party.
- 13.5. <u>Waiver</u>. The waiver by either Party of a breach, default, delay or omission of any of the provisions of this Agreement by the other Party will not be construed as a waiver of any subsequent breach of the same or other provisions.
- 13.6. <u>Assignment</u>. The Client may assign, transfer, or delegate any or all of its rights or obligations under this Agreement with the prior written consent of ETB. ETB may assign this agreement in the course of a reorganization, merger, acquisition or change of control upon providing notice to the Client. For purposes of the foregoing, a merger or acquisition refers to any merger or acquisition in which ETB participates, regardless of whether it is the surviving or disappearing entity or whether it is acquired by or acquiring another entity.
- 13.7. <u>Successors and Assigns</u>. This Agreement will ensure to the benefit of and be binding on the Parties and their respective heirs, executors, administrators and permitted successors and assigns.
- 13.8. Governing Law. Without regard to any conflict of law rules that would impose the laws of another jurisdiction and without regard to the UN Convention on Contracts for the International Sale of Goods, this Agreement will be governed by and construed in accordance with the laws of the State of Texas and the parties irrevocably and unconditionally submit to the exclusive jurisdiction of the Courts located in Harris County, Texas.

- 13.9. Waiver of Jury Trial. EACH PARTY HERETO HEREBY IRREVOCABLY WAIVES ALL RIGHT TO TRIAL BY JURY IN ANY LITIGATION, ACTION, PROCEEDING, CROSS-CLAIM, OR COUNTERCLAIM IN ANY COURT (WHETHER BASED ON CONTRACT, TORT, OR OTHERWISE) ARISING OUT OF, RELATING TO OR IN CONNECTION WITH: (i) THESE TERMS OR THE VALIDITY, PERFORMANCE, INTERPRETATION, COLLECTION OR ENFORCEMENT HEREOF; OR (ii) THE ACTIONS OF SUCH PARTY IN THE NEGOTIATION, AUTHORIZATION, EXECUTION, DELIVERY, ADMINISTRATION, PERFORMANCE OR ENFORCEMENT HEREOF.
- 13.10. <u>Survival</u>. All obligations which expressly or by their nature survive termination of this Agreement will continue in full force and effect.
- 13.11. <u>Counterparts</u>. This Agreement may be executed in counterparts, each of which is deemed an original, but all of which together are deemed to be one and the same agreement.

IN WITNESS WHEREOF the Parties have duly affixed their signatures under hand and seal on this \_\_\_\_\_ day of June, 2023

ENERGY TOOLBASE SOFTWARE INC.	HANFORD ELEMENTARY SCHOOL DISTRICT
per:	per:
(Signature of Duly Authorized Officer)	(Signature of Duly Authorized Officer)
Name (Print or Type)	Name (Print or Type)
Title	Title
Address:	Address:
Suite 201, 321 Southeast Osceola Street	P.O. Box 1067
Stuart, Florida 34994	Hanford, CA 93232
Phone: 866-303-7786	Phone: +1 5595853628
Email: contact@energytoolbase.com	Email: dendo@hanfordesd.org

#### Schedule A

#### 1. Term

1.1. The term of this agreement shall align with the remaining term of ETB's Acumen Energy Management System (EMS) software license term as defined in the Acumen EMS quote and work order between ETB and the Client

#### 2. System Location

2.1. Site name: Hanford Bus Barn

2.2. Address: 958 Katie Hammond St, Hanford, CA 93230

#### 3. Revenue Streams

- 3.1. Grid Services The gross revenue for all grid services the Project is enrolled in. Depending on market conditions, some or all of these services (and any future services) may be considered as part of this revenue stream: (i) Regulation Market (frequency regulation), (ii) Forward Capacity Market (capacity payments and pay-for-performance); (iii) Forward Reserve Market (operating reserves); (iv) Energy Market (day-ahead and real-time); (v) Demand Response (Emergency Load Reduction Program (ELRP), Demand Response Auction Mechanism (DRAM)).
- 3.2. This section may be amended occasionally as ETBs services grow.

#### 4. Example Revenues

4.1. **DRAM Capacity**: Capacity Payments will be paid monthly based on the Demonstrated Capacity for that quarter. For example, assuming a 100kW Nominal Capacity, 85kW Demonstrated Capacity, and a \$3,000 per MW per month Capacity Price, the average monthly payment would be \$255 paid as follows:

Month	1	2	3	Total	Average
Payment	\$300	\$300	\$165	\$765	\$255

- 4.2. **DRAM Energy:** Energy delivered from any Dispatch Event based on the market- clearing price, less revenue share. Clearing prices are based on wholesale electricity rates at the node of which the asset is interconnected. For example, 100kWh was dispatched during the dispatch event(s) for the month with a clearing price of \$0.10. The gross payment would be \$10. Client would receive the net proceeds after revenue share.
- 4.3. ELRP: Participants are compensated after-the-fact at a prefixed compensation rate of \$/kilowatt-hour for every kilowatt-hour of electricity consumption the customer reduces voluntarily during an ELRP event. For example, during the dispatch event(s) the asset(s) delivered 100kWh of reduction and the ELRP clearing price was \$1. The dispatch gross payment would be \$100. Client would receive the net proceeds after revenue share.

#### 5. Revenue Split

5.1. ETB's fees for delivering the requirements laid out for this Project under this Agreement will be structured in part as a share of the gross revenues produced by the Project. This model will ensure that ETB and Client remain aligned in their motivation and incentives, while also considering the varying degrees of risk tolerance and acceptance among the Parties. The cumulative net cashflows for the Project will result in a 20% - 80% split to ETB and Client respectively, for the length of the term.

#### **DEFINITIONS**

"Prohibited Resource" means a technology using diesel, natural gas, gasoline, propane, or liquefied petroleum gas, in topping cycle Combined Heat and Power (CHP) or non-CHP configuration.

"Program" The measures and activities defined as part of a grid services and/or demand response. A Client may be enrolled in multiple Programs as defined in Schedule A.

"Client" The counterparty to this agreement that is either a PCS or Battery provider, or a fully integrated ESS provider.

"Acumen EMS" The Energy Management System communicates with hardware devices and optimizes the dispatch of the energy storage system. The EMS stores historical data locally and in the cloud. The EMS contains a smart controller that utilizes AI to forecast performance and load profiles in order to perform advanced economic optimization strategies like peak demand reduction, time-of-use energy arbitrage, and PV self-consumption, or grid service participation. The EMS does not serve as a local/site/unit/integration controller between the PCS and BMS, nor is it responsible for handling safety functions within the ESS ecosystem.

**"ESS"** The Energy Storage System comprises all constituent components necessary for energy storage, including equipment such as batteries, the BMS, the PCS, and the EMS.

"Acumen EMS™ Services" means the Client's use of a perpetual software license offered by ETB for the Client Group that includes all operating modes of the EMS (including but not limited to manually programmed, time-of-use arbitrage, demand charge management, and participation in grid service programs such as demand response). The Client Group may also receive ancillary Hardware required to operate the Acumen EMS™ Software and ensure that it is properly connected to their ESS (hardware such as a ruggedized computer, protective enclosures, meters, and gauges). Each sale of an Acumen EMS™ shall have the appropriate details of scope, timelines, and costs documented in a Work Order.

"Asset" means the Client's energy storage system.

"Service" or "Services" means the collective set of Acumen EMS™ Services and ETB Monitor Services.

"Site" or "Sites" means the Client location on which the Assets are installed and operated.